

The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION
DIVISION OF ACCOUNTS

TWENTY-SIXTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1931, AND JANUARY 31, 1932

BY
THE COMMISSIONER OF CORPORATIONS AND TAXATION



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APPROVED BY THE

COMMISSION ON ADMINISTRATION AND FINANCE

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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, May 1, 1933.

As Commissioner of Corporations and Taxation, I submit herewith the Twenty-sixth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1931. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES—1931

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,
State House, Boston.*

SIR:—I submit herewith the Twenty-sixth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1931, and January 31, 1932.

This report has been prepared on the same general plan as previous reports, and makes available comparable figures for all who are interested in governmental receipts and expenditures. A comparison of the data in this report with that given in the reports of previous years will show very definitely the trend and the need of governmental efficiency and economies.

Referring to the tables "Revenue for Current Charges" and "Current Charges against Revenue" which follow, it will be noted that receipts from revenue for current charges have been reduced from \$294,544,521 to \$290,523,610, a reduction of \$4,020,911. Receipts from taxes show a decrease of \$7,787,276. The loss of revenue from taxes was offset partly by the distribution of gasoline taxes to cities and towns by the Commonwealth which is reflected in the increase of \$3,120,193 in grants and gifts for expenses. Departmental revenue shows an increase of \$1,764,401, this increase being due principally to the return to the cities and towns by the Boston Elevated Street Railway Company of \$1,409,253 which had been advanced by the cities and towns in previous years to cover the deficit in the operation of the Boston Elevated Street Railway Company.

Of the current charges against revenue, general government shows a decrease of \$159,956, or 1.43 per cent, but the total expense for this function is still 5.32 per cent over that for 1929; protection of persons and property shows a decrease of \$294,367, or 0.79 per cent; highways, \$463,686, or 1.95 per cent; recreation, \$562,270, or 7.64 per cent; public service enterprises, \$274,063, or 1.70 per cent; cemeteries, \$30,941, or 2.09 per cent; and interest, \$402,808, or 2.06 per cent.

The following functions show increases in current charges: health and sanitation, \$102,682, or 0.54 per cent; charities, \$9,699,980, or 44.28 per cent; soldiers' benefits, \$602,649, or 25.12 per cent; schools, \$549,320, or 0.72 per cent; libraries, \$90,090, or 2.22 per cent; pensions, \$287,128, or 7.05 per cent; unclassified, \$351,928, or 10.65 per cent; administration of trust funds, \$6,644, or 3.24 per cent; and debt, including transfers to sinking funds, \$1,217,378, or 4.30 per cent.

The total current charges against revenue for 1931 show an increase over the previous year of \$10,719,708. As mentioned above, several of the functions show a decrease over the previous year, but of those which show an increase, the increases, with the exception of charities and soldiers' benefits, are less than in normal years. The figures indicate clearly that there has been a curtailment in activities, but the increase in debt charges is a direct result of the free borrowing noted in my previous report. It will be noted that the increase in welfare expenses is about \$20,000 less than the increase in the total current charges against revenue.

In the tables in this report, the transactions for the city of Cambridge, for the first time, are for the fiscal year ending December 31 instead of March 31 as formerly. This shortened year causes the expenditures reported to be less than in other cities of similar size, but, in adjusting the financial year, the legislative act provided that the amount of estimated saving in current charges by a shortened year should be levied and appropriated for school buildings and other permanent improvements of which the city was in need, thereby avoiding the incurrence of debt by the city which otherwise would have to be done.

A comparison of revenue for current charges and current charges against revenue

for the years 1930 and 1931 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of each function of government as compared with total expenditures, as well as the outlays for these years, will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1930	1931	PERCENTAGES	
			1930	1931
Taxes	\$235,561,441	\$227,774,165	79.97	78.40
Licenses and permits	848,463	820,045	0.29	0.28
Fines and forfeits	677,244	511,455	0.23	0.18
Grants and gifts (for expenses)	4,198,611	7,318,804	1.43	2.52
All other general revenue	6,384	14,869	—	0.01
Special assessments (for expenses)	958,051	920,338	0.33	0.32
Privileges	7,832,108	7,099,593	2.66	2.44
Departmental	9,587,884	11,352,285	3.25	3.91
Public service enterprises	28,498,480	28,394,377	9.68	9.77
Cemeteries	992,663	962,722	0.34	0.33
Interest	5,021,683	5,079,977	1.70	1.75
Premiums	361,509	274,980	0.12	0.09
TOTALS	\$294,544,521	\$290,523,610	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1930	1931	PERCENTAGES	
			1930	1931
General government	\$11,179,755	\$11,019,799	4.07	3.86
Protection of persons and property	36,934,216	36,639,849	13.45	12.84
Health and sanitation	18,669,674	18,772,356	6.80	6.58
Highways	23,728,487	23,264,801	8.64	8.15
Charities	21,903,852	31,603,832	7.97	11.07
Soldiers' benefits	2,398,765	3,001,414	0.87	1.05
Schools	75,553,486	76,102,806	27.51	26.67
Libraries	4,057,089	4,147,179	1.48	1.45
Recreation	7,351,710	6,789,440	2.68	2.38
Pensions	4,072,580	4,359,708	1.48	1.53
Unclassified	3,304,277	3,656,205	1.20	1.28
Public service enterprises	16,029,132	15,755,069	5.83	5.52
Cemeteries	1,479,801	1,448,860	0.54	0.51
Administration of trust funds	204,903	211,547	0.07	0.07
Maintenance and operation	\$226,867,727	\$236,772,865	82.59	82.96
Interest	19,527,274	19,124,466	7.11	6.70
Debt from revenue	26,972,062	28,540,033	9.82	10.00
Transfers to sinking funds from revenue	1,308,402	957,809	0.48	0.34
TOTALS	\$274,675,465	\$285,395,173	100.00	100.00

Expenditures for Outlays: 1930 and 1931.

CLASSIFICATION.	1930	1931
Departmental	\$55,900,115.97	\$54,507,402.84
General government	530,419.40	774,977.51
Protection of persons and property	2,989,457.80	2,894,271.33
Health and sanitation	8,774,080.01	8,500,544.66
Highways	23,272,679.62	21,398,564.30
Charities	1,779,684.43	1,646,660.91
Schools	15,130,856.53	14,582,694.52
Libraries	591,429.79	656,219.69
Recreation	2,175,112.81	3,248,895.01
Unclassified	656,395.58	804,574.91
Public service enterprises	11,791,518.51	18,258,563.66
Electric light	1,163,953.57	1,105,255.53
Water	7,082,916.30	9,534,777.81
All other	3,544,648.64	7,618,530.32
Cemeteries	165,696.97	163,166.18
TOTALS	\$67,857,331.45	\$72,919,122.68

The tables on pages x to xiii showing revenue for current charges, current charges against revenue, and excess or deficiency of revenue are prepared from returns which are made upon a cash basis. Under normal conditions, such returns, if considered for a period of years, give a true picture of the methods of financing the activities of the municipalities.

Expenditures for outlays are not included in current charges against revenue. Although a portion of these expenditures may have been financed from revenue sources, in reality they have been financed mostly from non-revenue funds. Outlays include expenditures for any work of construction for public improvement or additional equipment which increases the visible assets of the municipality. The line of demarcation between current charges against revenue and outlays is admittedly often exceedingly difficult to draw; generally, however, if the improvement or equipment will last for several years, or is an object for which a loan might be issued under our indebtedness statute, the cost of the same may properly be regarded as an outlay.

THE DEBT BURDEN.

The net funded or fixed debt of all municipalities at the close of the year 1931 was \$316,650,623, an increase over the preceding financial year of \$14,940,516, or 4.95 per cent. The assessed valuation of taxable property decreased \$121,084,408, or 1.60 per cent. The debt figures for the close of the financial year 1931 should not be confused with those previously reported for the calendar year 1931. On page 2 of this report will be found the date of the fiscal year ending of the cities. In all towns the fiscal year ends on December 31.

The total net funded or fixed debt January 1, 1933, was \$311,666,745, a decrease of \$4,817,854 over January 1, 1932, or 1.52 per cent. In this connection, I would call attention to debt incurred for traffic tunnel in the city of Boston of \$5,950,000, this being an extraordinary project. The actual decrease of indebtedness for ordinary purposes was, therefore, more than appears. For the cities the net funded or fixed debt was \$261,265,745, a decrease of \$443,171, or 0.17 per cent; for the towns over 5,000 population it was \$38,843,680, a decrease of \$3,201,114, or 7.61 per cent; for towns under 5,000 population, \$11,557,320, a decrease of \$1,173,569, or 9.22 per cent.

Loans in anticipation of revenue of 1932, outstanding January 1, 1933, aggregate \$63,144,183, but to meet these loans there were unpaid taxes of 1932 amounting to \$77,410,865. The statute which provides for the assessment of property as of April 1 for taxes payable October 15 necessarily requires that in most cases there should be temporary loans in anticipation of the collection of taxes. These loans are usually for a short period of time and under the general laws cannot exceed one year.

The policy of requiring an initial contribution from revenue as a condition precedent to borrowing has served to retain a relatively low ratio of debt to valuation, but even with these restrictions the debt has increased slightly while the assessed valuation of taxable property has decreased. The valuation of taxable property shows a decrease of \$121,084,408 from the amount assessed in 1930. With the exception of the year 1917, when intangible property was eliminated from the valuation list because of the income tax law, there has been no decrease in valuation since 1910 until the year 1931, but further reductions are certain to follow. It will be necessary for corresponding reductions to be made in the long term debt, as taxes on real estate are the chief source of revenue and real estate cannot bear any additional burden. The present emergency, which calls for such large welfare expenditures, does, however, justify the spreading of a portion of these costs over a term of years by means of borrowing, at least to the extent that we liquidate our present funded or fixed debt through the serial payment plan.

The wisdom of conservative borrowing and the planning of necessary improvements during more prosperous times has, I believe, been thoroughly demonstrated, for while Massachusetts has felt this depression more than any one could possibly have foreseen yet we do find our finances in far better condition than other sections of the country. The present problem is that of public welfare, and this will be solved by the decision of an educated citizenship as to what service is to be rendered at public expense, and by better municipal planning for the future than has been provided in the past.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

The amount of borrowing by towns by the issuance of town notes is constantly increasing. The data collected for use in connection with this report and the records of town notes issued are being used constantly throughout the year by investors in municipal securities. Information relative to tax levies, tax rates, uncollected taxes, outstanding indebtedness, both funded or fixed and temporary, are proving to be of great service to investors and the general public.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 ¹ . . .	1,279	18,698,600.00	38	132,500.00	1,317	18,831,100.00

¹ To May 1.

THE AUDITING OF ACCOUNTS AND INSTALLATION OF ACCOUNTING SYSTEMS.

During the past year systems have been installed in four cities and towns, 205 audits have been made, and assistance has been rendered in one other town. Systems have now been installed in 213 cities, towns and districts.

The work of the examiners in making the audits and installing systems of accounts has been done in a most satisfactory manner. Much time is necessarily devoted to assisting and advising the officials as to the better way of meeting some of their problems, and from the many requests received for assistance of this kind, it is very evident that the aid rendered is appreciated by city and town officials. The general advisory work being done is, in my opinion, most important for it assures greater cooperation with this department, better budgets and better accounting, resulting in greater economy and efficiency in government.

The force of examiners has not been increased and no additions are contemplated, as the present force can make an examination of every city and town, with but few exceptions, as often as required by the statute.

CONCLUSION.

I wish to express my appreciation of the conscientious services rendered by the entire force, especially to Mr. Edward H. Fenton, Deputy Director and Chief Accountant, in charge of the auditing and installation of accounting systems, and to Miss Hannah M. Varney, in general charge of the clerical work and the preparation of the tabulations of this report.

Respectfully submitted,

THEODORE N. WADDELL,
Director of Accounts.

STATE HOUSE, Boston, May 1, 1933.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 83 towns having a population of 5,000 or over; and (III) the 233 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the United States Census of 1930, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 80.8 per cent is from general revenue sources and 19.2 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 80.3 per cent from general and 19.7 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46-68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot

be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$15,725,739.11, of which \$8,333,434.91, or 53.0 per cent, was interest on the general debt; \$1,503,779.72, or 9.6 per cent, was interest on revenue and other temporary loans; and the remaining 37.4 per cent of the total interest payments was for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,717,018.84, or 23.0 per cent of the total interest burden of the city (see also payments to the state sinking and loan funds on page 73). Over 44 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1931, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1931 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for bridge purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State and County on their account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1931 was \$1,306,050.57 of which Boston paid \$835,843.66, or 64.0 per cent.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to

the state sinking and loan funds on account of miscellaneous items and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1931.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-125), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 128-135, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 138, 139) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
- II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
- III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
- IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1929, 1930, and 1931
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
- V. Net Debt January 1, 1933, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population

Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1930)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1927	1928	1929	1930	1931	1927	1928
BOSTON . .	\$70,512,933	\$73,079,681	\$71,971,423	\$80,365,769	\$77,661,407	\$64,842,159	\$66,854,963
WORCESTER .	12,503,513	13,263,729	13,728,417	13,646,621	13,930,499	11,382,372	11,862,452
SPRINGFIELD .	10,700,455	11,093,448	11,202,666	11,705,066	11,379,769	9,747,845	10,011,888
FALL RIVER .	7,679,028	7,588,919	6,899,069	6,022,028	6,781,324	7,425,069	7,294,395
CAMBRIDGE .	7,275,263	7,604,784	8,014,956	8,611,326	7,429,219	7,246,936	7,737,968
NEW BEDFORD	7,803,039	6,908,827	7,649,357	7,175,213	6,742,409	7,423,448	7,538,357
SOMERVILLE .	3,977,681	4,408,072	4,490,945	4,776,128	4,765,246	3,710,435	3,952,716
LYNN .	4,932,491	5,013,771	5,264,758	5,551,753	5,409,102	4,871,898	4,965,225
LOWELL .	5,743,159	5,330,166	5,241,815	5,523,230	5,075,762	5,290,351	5,403,394
LAWRENCE .	4,581,615	4,546,145	4,548,940	4,751,683	4,534,930	4,625,501	4,506,429
QUINCY .	4,338,413	4,595,007	5,090,296	5,366,908	5,325,794	4,007,946	4,318,349
NEWTON .	4,444,591	4,757,371	5,212,458	5,597,276	5,591,730	4,072,285	4,413,304
BROCKTON .	3,477,362	3,500,306	3,671,176	3,754,775	3,817,436	3,326,773	3,331,083
MEDFORD .	2,661,534	2,735,474	2,823,450	3,013,332	3,098,246	2,514,376	2,754,908
MALDEN .	2,574,412	2,690,038	2,722,263	3,083,697	3,155,994	2,488,521	2,653,769
HOLYOKE .	4,837,342	4,764,061	4,851,590	4,797,796	4,705,993	4,386,685	4,504,549
PITTSFIELD .	2,244,914	2,345,265	2,533,966	2,542,869	2,696,841	2,105,644	2,201,697
HAVERHILL .	2,533,299	2,519,522	2,641,021	2,668,315	2,673,761	2,405,733	2,419,929
EVERETT .	2,393,548	2,217,865	3,143,943	3,013,721	3,042,285	2,422,105	2,542,801
CHELSEA .	2,455,177	2,691,376	2,855,579	2,818,137	3,141,933	2,454,181	2,709,076
CHICOPEE .	2,374,821	2,493,447	2,521,169	2,570,805	2,715,435	2,223,290	2,222,182
SALEM .	2,328,187	2,325,490	2,384,228	2,452,044	2,359,397	2,029,079	2,069,239
FITCHBURG .	2,409,671	2,426,027	2,500,031	2,498,524	2,353,513	2,294,837	2,300,063
WALTHAM .	1,944,742	2,248,566	2,298,436	2,421,404	2,521,391	1,946,656	2,081,136
TAUNTON .	2,307,493	2,367,939	2,413,285	2,392,179	2,410,088	2,135,993	2,241,218
REVERE .	1,898,607	1,243,441	2,563,362	1,944,115	2,065,840	1,851,484	1,848,147
BEVERLY .	1,579,911	1,617,905	1,662,871	1,780,536	1,692,013	1,476,503	1,519,747
NORTHAMPTON	1,053,645	1,076,248	1,132,406	1,181,351	1,172,174	968,872	955,948
GLOUCESTER .	1,443,067	1,401,499	1,554,260	1,549,057	1,450,369	1,368,994	1,406,873
MELROSE .	1,225,286	1,272,313	1,387,771	1,522,253	1,495,570	1,159,141	1,220,797
LEOMINSTER .	961,381	944,940	999,821	1,036,335	1,000,867	856,007	926,576
ATTLEBORO .	1,089,443	1,088,122	1,101,838	1,131,661	1,181,771	979,612	1,013,089
NORTH ADAMS	956,304	924,599	997,737	1,002,921	959,336	865,098	878,911
PEABODY .	1,458,285	1,459,246	1,574,297	1,606,035	1,610,412	1,415,986	1,422,065
WESTFIELD .	1,317,764	1,423,347	1,495,141	1,425,844	1,399,065	1,209,268	1,207,675
WOBURN .	1,004,109	1,024,709	967,237	999,386	1,183,764	867,712	935,375
GARDNER .	922,147	906,814	943,582	886,688	912,910	770,587	799,030
MARLBOROUGH	729,447	755,830	775,775	795,632	809,253	731,011	759,665
NEWBURYPORT	600,584	560,943	603,682	596,688	618,725	575,679	552,416
39 Cities	\$195,274,663	\$199,215,252	\$204,435,017	\$214,579,101	\$210,871,573	\$182,476,072	\$188,337,404

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1929	1930	1931	1927	1928	1929	1930	1931
\$69,818,603	\$73,303,810	\$77,237,585	+\$5,670,774	+\$6,224,718	+\$2,152,820	+\$7,061,959	+\$423,822
12,489,410	12,983,160	13,459,098	+1,121,141	+1,401,277	+1,239,007	+663,461	+471,401
10,319,667	10,312,074	11,703,274	+952,610	+1,081,560	+882,999	+1,392,992	-323,505
7,262,469	7,454,135	7,027,194	+253,959	+294,524	-363,400	-1,432,107	-245,870
7,985,647	8,497,857	6,615,296	+28,327	-133,184	+29,309	+113,469	+813,923
7,271,477	7,269,183	6,930,497	+379,591	-629,530	+377,880	-93,970	-188,088
4,151,610	4,580,651	4,976,560	+267,246	+455,356	+339,335	+195,477	-211,314
5,155,408	5,321,065	5,849,762	+60,593	+48,546	+109,350	+230,688	-440,660
5,230,876	5,575,645	5,523,484	+452,808	-73,228	+10,939	-52,415	-447,722
4,464,162	4,541,470	4,768,183	-43,886	+39,716	+84,778	+210,213	-233,253
4,610,180	4,769,990	4,996,792	+330,467	+276,658	+480,116	+596,918	+329,002
4,658,102	4,949,985	4,998,554	+372,306	+344,067	+554,356	+647,291	+593,176
3,450,813	3,633,308	3,799,082	+150,589	+169,223	+220,363	+121,467	+18,354
2,871,677	3,117,890	3,272,321	+147,158	-19,434	-48,227	-104,558	-174,075
2,836,089	2,949,317	3,152,632	+85,891	+36,269	-113,826	+134,380	+3,362
4,523,520	4,684,375	4,803,597	+450,657	+259,512	+328,070	+113,421	-97,604
2,326,004	2,363,577	2,674,484	+139,270	+143,568	+207,962	+179,292	+22,357
2,510,057	2,618,330	2,794,668	+127,566	+99,593	+130,964	+49,985	-120,907
2,783,947	3,067,876	3,214,506	-28,557	-324,936	+359,996	-54,155	-172,221
2,660,360	2,762,533	2,842,113	+996	-17,700	+195,219	+55,604	+299,820
2,418,680	2,565,806	2,714,922	+151,531	+271,265	+102,489	+4,999	+513
2,106,401	2,216,813	2,362,320	+299,108	+256,251	+277,827	+235,231	-2,923
2,399,431	2,329,316	2,441,707	+114,834	+125,964	+100,600	+169,208	-88,194
2,222,858	2,431,763	2,751,913	-1,914	+167,430	+75,578	-10,359	-230,522
2,286,449	2,341,332	2,351,456	+171,500	+126,721	+126,836	+50,847	+58,632
1,938,085	2,008,197	2,171,607	+47,123	-604,706	+625,277	-64,082	-105,767
1,524,726	1,570,143	1,628,460	+103,408	+98,158	+138,145	+210,393	+63,553
984,734	1,062,761	1,123,172	+84,773	+120,300	+147,672	+118,590	+49,002
1,467,152	1,449,190	1,539,756	+74,073	-5,374	+87,108	+99,867	-89,387
1,295,314	1,366,552	1,396,481	+66,145	+51,516	+92,457	+155,701	+99,089
936,881	988,847	1,013,952	+105,374	+18,364	+62,940	+47,488	-13,085
1,051,260	1,096,652	1,155,620	+109,831	+75,033	+50,578	+35,009	+26,151
924,260	953,868	1,029,449	+91,206	+45,688	+73,477	+49,053	-70,113
1,515,117	1,541,103	1,580,387	+42,299	+37,181	+59,180	+64,932	+30,025
1,316,478	1,380,136	1,399,950	+108,496	+215,672	+178,663	+45,708	-885
959,632	1,070,425	1,215,359	+136,397	+89,334	+7,605	-71,039	-31,595
782,204	807,150	877,561	+151,560	+107,784	+161,378	+79,538	+35,349
772,183	793,239	844,544	-1,564	-3,835	+3,592	+2,393	-35,291
583,207	608,798	673,708	+24,905	+8,527	+20,475	-12,110	-54,983
\$194,865,130	\$203,338,322	\$210,912,006	+\$12,798,591	+\$10,877,848	+\$9,569,887	+\$11,240,779	-\$40,433

Excess or Deficiency of Revenue: Towns over 5,000 Population.

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P.D. 79.

Towns. (In order of Popu- lation, 1930)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE				EXCESS (+) OR DEFICIENCY (-) OF REVENUE						
	1927	1928	1929	1930	1931	1927	1928	1929	1930	1931	1927	1928	1929	1930	1931
Brookline . . .	\$ 3,802,570	\$3,983,985	\$4,276,430	\$4,601,568	\$4,473,324	\$3,334,062	\$3,424,772	\$3,482,137	\$3,813,492	\$4,077,235	+\$468,508	+\$559,213	+\$794,293	+\$788,076	+\$396,089
Arlington . . .	1,896,848	2,025,599	2,132,006	2,338,732	2,394,470	1,558,605	1,659,962	1,815,917	1,934,459	2,055,537	+\$278,243	+\$366,037	+\$316,989	+\$404,273	+\$338,933
Watertown . . .	1,799,067	1,945,876	2,221,409	2,275,597	2,306,824	1,578,167	1,692,687	1,845,266	2,003,659	2,124,426	+\$220,000	+\$253,189	+\$266,738	+\$182,398	+\$129,298
Frammingham . . .	1,249,207	1,331,421	1,415,640	1,500,908	1,441,845	1,157,947	1,230,980	1,267,260	1,337,313	1,346,123	+\$1,260	+\$91,260	+\$148,550	+\$183,295	+\$95,722
Belmont . . .	1,308,266	1,502,186	1,649,187	1,787,653	1,794,393	1,119,002	1,186,696	1,262,088	1,383,602	1,507,413	+\$189,260	+\$315,490	+\$367,089	+\$404,051	+\$286,980
Methuen . . .	907,144	929,268	970,105	1,003,609	960,917	852,113	851,638	868,343	940,007	912,473	+\$55,031	+\$77,630	+\$63,602	+\$48,444	+\$20,432
Weymouth . . .	1,258,505	1,462,089	1,420,556	1,604,314	1,564,065	885,001	997,321	1,155,373	1,393,897	1,253,633	+\$372,604	+\$264,768	+\$265,183	+\$210,432	+\$69,672
Winthrop . . .	817,346	860,280	904,428	982,000	932,000	724,800	741,378	701,000	809,000	822,933	+\$92,516	+\$118,012	+\$101,450	+\$99,906	+\$69,672
West Springfield . . .	1,036,631	1,107,568	1,130,135	1,153,539	1,193,613	994,273	993,694	1,003,511	1,071,327	1,037,707	+\$42,358	+\$113,874	+\$126,924	+\$99,906	+\$69,672
Milton . . .	1,043,598	1,118,896	1,267,944	1,367,022	1,277,391	931,284	1,007,440	1,082,611	1,120,531	1,136,099	+\$112,314	+\$111,456	+\$185,333	+\$246,491	+\$141,292
Wakefield . . .	1,269,541	1,312,222	1,339,601	1,375,168	1,308,932	1,144,353	1,140,913	1,163,127	1,240,325	1,228,176	+\$125,158	+\$171,309	+\$270,474	+\$143,756	+\$104,675
Braintree . . .	1,104,340	1,166,772	1,237,038	1,326,337	1,330,780	863,870	963,978	1,008,438	1,133,939	1,166,108	+\$240,470	+\$200,794	+\$286,953	+\$104,675	+\$104,675
Greenfield . . .	838,031	924,232	957,479	933,980	905,402	711,424	740,476	793,857	831,371	876,570	+\$126,607	+\$177,756	+\$162,652	+\$28,882	+\$28,882
Dedham . . .	740,383	808,027	881,075	960,382	969,002	661,882	718,249	766,694	808,262	906,878	+\$78,501	+\$89,778	+\$114,381	+\$12,124	+\$12,124
Norwood . . .	1,153,685	1,297,010	1,359,214	1,342,560	1,335,688	961,074	1,054,485	1,163,395	1,173,713	1,262,999	+\$192,611	+\$242,525	+\$195,819	+\$168,647	+\$72,089
Milford . . .	552,130	553,351	591,941	568,356	596,062	476,620	471,309	490,963	569,555	595,092	+\$75,510	+\$82,042	+\$111,848	+\$97,000	+\$97,000
Saugus . . .	589,002	578,038	625,325	624,708	652,546	482,232	506,182	551,742	572,199	641,313	+\$106,770	+\$71,356	+\$73,583	+\$52,509	+\$11,233
Southbridge . . .	516,075	495,016	484,358	511,929	566,051	504,217	485,451	498,945	515,383	518,255	+\$11,858	+\$9,565	+\$14,587	+\$46,796	+\$46,796
Natick . . .	804,195	775,375	862,939	819,077	886,662	689,123	759,176	810,659	828,716	869,019	+\$115,072	+\$16,199	+\$52,280	+\$9,639	+\$29,647
Plymouth . . .	797,657	775,253	736,625	796,553	793,732	661,898	661,631	667,695	737,735	763,785	+\$135,759	+\$113,622	+\$68,830	+\$29,647	+\$29,647
Webster . . .	471,606	462,338	513,021	527,842	551,243	429,046	455,330	518,078	537,682	572,278	+\$42,560	+\$7,008	+\$9,940	+\$21,035	+\$21,035
Danvers . . .	734,322	790,887	880,067	868,734	875,252	626,397	673,775	733,150	793,459	816,745	+\$107,925	+\$92,112	+\$126,917	+\$93,507	+\$93,507
Clinton . . .	483,370	495,573	566,600	521,437	526,732	460,141	461,861	476,992	599,306	599,306	+\$23,229	+\$33,712	+\$8,041	+\$2,574	+\$2,574
Winchester . . .	894,213	923,337	1,018,876	1,007,527	957,652	744,820	793,926	814,676	833,548	875,909	+\$149,383	+\$126,411	+\$204,200	+\$81,743	+\$81,743
Adams . . .	558,376	546,335	529,175	541,259	421,599	458,855	475,337	495,536	510,360	555,150	+\$99,521	+\$71,048	+\$33,639	+\$13,551	+\$13,551
Amesbury . . .	496,418	479,177	588,751	405,927	543,221	405,961	390,277	434,906	510,440	522,919	+\$90,457	+\$88,900	+\$153,845	+\$20,302	+\$20,302
Wellesley . . .	1,038,548	1,125,266	1,181,504	1,302,933	1,295,671	1,010,283	1,055,090	1,143,867	1,158,870	1,158,870	+\$10,663	+\$14,983	+\$26,414	+\$36,801	+\$36,801
Easthampton . . .	430,053	431,713	473,426	456,783	435,171	327,881	332,632	403,482	430,949	506,280	+\$47,172	+\$37,541	+\$59,044	+\$71,109	+\$71,109
Fairhaven . . .	474,699	437,408	490,067	460,438	463,014	422,127	439,844	442,638	433,304	452,415	+\$52,572	+\$2,436	+\$47,429	+\$10,599	+\$10,599
Needham . . .	664,871	773,702	909,152	909,152	960,121	557,358	573,668	629,593	697,390	810,108	+\$68,270	+\$41,209	+\$141,029	+\$150,013	+\$150,013
Athol . . .	525,628	562,800	530,704	571,291	533,188	457,852	497,644	499,675	522,020	513,968	+\$48,891	+\$74,326	+\$91,195	+\$19,195	+\$19,195
Swampscott . . .	685,284	674,563	731,802	742,975	755,075	626,911	617,980	632,164	707,242	720,417	+\$58,373	+\$56,583	+\$99,635	+\$34,658	+\$34,658
North Attleborough . . .	608,015	573,594	599,132	600,272	600,451	459,087	493,392	485,857	530,839	584,986	+\$84,928	+\$80,202	+\$113,275	+\$69,433	+\$69,433
Stonham . . .	488,085	534,165	586,981	605,014	592,126	444,740	486,467	525,343	596,579	606,764	+\$43,345	+\$47,698	+\$61,638	+\$8,435	+\$8,435
Andover . . .	581,944	588,370	624,942	633,230	593,221	510,109	494,903	508,152	520,380	522,081	+\$71,835	+\$94,365	+\$116,340	+\$71,140	+\$71,140
Reading . . .	893,648	919,270	939,634	984,159	1,010,150	778,771	831,505	856,685	893,949	929,265	+\$114,877	+\$79,865	+\$82,949	+\$90,210	+\$90,210
Northbridge . . .	347,492	341,774	341,857	373,349	409,229	326,898	330,597	325,290	357,320	363,322	+\$20,594	+\$11,177	+\$16,297	+\$16,029	+\$16,029
Palmer . . .	312,389	405,641	356,268	419,209	389,986	347,515	348,910	353,169	370,283	369,890	+\$35,126	+\$56,731	+\$3,099	+\$48,926	+\$48,926
Lexington . . .	667,853	742,501	836,637	854,551	858,256	646,448	696,820	750,693	774,826	808,195	+\$21,405	+\$45,681	+\$79,725	+\$53,061	+\$53,061

Bridgewater	281,124	267,241	287,883	206,018	297,396	275,656	282,089	291,311	294,245	+3,468	+3,317	+4,707	+3,151
Ludow.	353,166	394,172	410,920	407,541	416,158	349,288	351,414	358,933	361,292	+3,884	+5,197	+46,249	+2,665
Dartmouth	476,191	432,635	475,615	478,937	444,113	429,073	431,999	433,537	485,473	+54,118	+42,078	+3,464	-4,132
Marblehead	716,155	768,572	807,145	830,300	839,243	590,020	604,186	693,022	793,276	+164,386	+113,592	+107,033	+92,671
Middleborough	528,834	478,717	505,093	507,506	559,228	436,255	523,862	548,411	555,767	+30,589	+51,582	+61,839	+33,671
Hudson	488,227	497,404	518,989	505,189	474,130	419,153	426,964	430,413	482,106	+63,474	+83,976	+53,029	-10,036
Stoughton	364,302	327,677	339,512	368,526	378,595	292,447	312,478	330,365	359,069	+71,855	+19,147	+19,457	+7,212
Montague	344,390	363,580	394,817	384,683	370,028	321,217	312,851	343,546	366,948	+33,737	+50,971	+34,140	+1,961
Whitman	330,287	330,287	346,347	361,684	345,799	320,368	329,349	319,413	326,430	+4,489	+12,901	+42,221	+19,369
Rockland	340,749	327,880	340,935	374,718	376,615	313,274	310,060	342,843	341,073	+27,475	+1,908	+33,645	+12,826
Concord	565,407	561,233	646,806	647,385	654,281	507,877	515,205	536,178	579,953	+57,530	+110,028	+67,432	+43,294
Ware	273,542	273,364	296,018	285,741	277,681	269,682	289,515	281,865	298,347	+3,849	+14,153	+7,818	-20,666
Woburn	487,025	513,232	547,606	567,099	530,383	415,607	429,757	469,431	486,379	+71,418	+83,475	+80,720	-12,658
Barnstable	511,194	529,755	592,596	634,143	582,076	359,036	373,606	404,182	486,506	+152,158	+156,149	+147,637	+85,410
Maynard	269,031	258,756	282,208	293,779	268,892	224,116	229,776	242,272	281,076	+27,845	+39,936	+12,703	-20,896
Agawam	291,431	342,667	361,947	384,452	368,374	266,374	283,581	306,784	318,117	+25,057	+59,086	+13,745	-11,706
Grafton	215,268	215,268	255,581	242,931	246,505	221,094	229,999	237,080	235,660	+11,536	+14,731	+18,301	+3,282
Franklin	349,656	394,127	369,892	396,739	388,049	348,185	330,571	337,922	360,883	+21,501	+21,970	+38,856	+16,873
Chelmsford	261,581	265,942	282,241	270,053	266,830	252,630	250,672	255,514	260,373	+8,951	+15,270	+9,680	+10,220
North Andover	403,671	336,975	377,880	371,316	361,512	352,014	339,815	347,268	366,068	+34,707	+30,612	+13,745	-11,706
Millbury	229,632	232,747	250,608	278,866	264,066	223,510	218,295	225,903	240,843	+6,122	+14,452	+39,023	-9,565
Dracut	204,649	208,442	207,381	229,200	209,578	176,865	196,181	202,492	226,304	+27,784	+12,261	+2,896	-19,452
Shrewsbury	417,816	420,595	448,965	485,277	442,538	379,404	385,040	409,852	422,257	+38,412	+39,113	+63,020	+16,055
South Hadley	306,689	319,449	356,104	361,224	361,655	273,158	291,277	297,155	313,391	+33,531	+28,172	+58,949	+21,300
Hingham	543,681	585,799	552,336	606,484	638,654	460,299	582,075	457,911	534,403	+83,382	+94,425	+72,081	+63,399
Randolph	197,652	226,146	250,860	256,738	274,638	184,725	189,656	194,275	200,355	+12,927	+44,071	+60,255	+22,163
Westborough	188,001	184,371	186,746	187,823	225,861	165,559	170,354	181,521	207,001	+22,442	+14,017	+5,225	-19,178
Mansfield	436,107	463,055	473,278	476,928	467,318	411,471	444,504	445,041	431,950	+24,635	+44,978	+44,978	+17,459
Uxbridge	229,982	258,024	288,853	293,484	300,147	233,516	244,594	252,965	263,010	-3,534	+13,430	+33,888	-30,465
Spencer	209,220	213,210	223,663	211,981	222,309	176,367	189,656	194,275	200,355	+32,563	+23,554	+29,388	-3,454
Winchendon	280,767	271,596	312,520	306,994	273,919	267,629	265,564	281,936	285,163	+13,138	+6,042	+30,584	-49,108
Auburn	223,223	223,223	223,223	223,223	238,190	215,789	240,638	250,047	260,047	+7,664	+21,337	+7,636	-11,557
Great Barrington	280,433	267,725	316,913	339,452	313,584	253,856	246,100	266,003	292,776	+15,577	+21,625	+36,676	+1,649
Amherst	275,499	270,292	331,799	307,588	317,333	246,279	264,330	260,413	287,378	+26,220	+5,962	+26,386	+12,497
Billerica	331,706	349,072	369,799	369,799	369,799	-	320,940	318,017	334,472	-	+10,706	+31,055	+35,397
Abington	271,146	277,806	269,020	263,519	263,519	251,270	255,875	259,061	271,585	+9,018	+18,745	+2,515	-20,140
Canton	330,814	362,994	362,994	374,064	363,154	287,313	291,387	314,558	336,133	+24,090	+30,227	+37,921	-10,482
Wareham	290,594	289,799	331,195	332,662	309,150	246,005	253,273	268,553	285,379	+44,589	+46,642	+47,223	+37,177
Ipswich	374,625	371,036	387,493	401,879	388,792	340,462	345,237	361,395	370,077	+25,163	+25,799	+31,802	+15,522
Tewksbury	-	-	138,949	132,259	139,840	-	-	122,922	127,301	-	+16,027	+4,958	+15,315
Somerset	-	-	363,953	340,415	341,973	-	-	296,967	308,019	-	+66,986	+41,778	+33,954
Orange	244,665	236,362	246,488	270,668	254,373	230,603	235,600	236,998	255,179	+14,062	+7,62	+15,489	+4,664
Foxborough	-	241,117	249,680	229,858	229,858	-	-	216,471	219,080	-	+24,646	+30,650	+8,298
Easton	-	227,439	231,746	243,889	248,115	178,549	187,165	190,292	216,516	+9,364	+40,274	+27,373	+19,242
83 Towns	\$47,947,929	\$50,081,201	\$54,831,492	\$56,943,029	\$56,286,395	\$42,347,588	\$44,054,756	\$47,427,257	\$50,567,043	+\$5,600,341	+\$6,026,445	+\$7,404,235	+\$3,525,617

¹ Included in 1929 for the first time in the towns over 5,000 population.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of Population, 1930)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON	.	\$7,227,584.66	\$63,431,420.29	\$7,474,488.67	\$6,331,675.70	82.1	9.7	8.2
WORCESTER	.	13,439,097.80	11,323,848.01	570,049.79	1,563,200.00	81.2	4.2	11.6
SPRINGFIELD	.	11,703,274.48	9,640,349.46	842,425.02	1,220,500.00	82.4	7.2	10.4
FALL RIVER	.	7,027,193.67	3,203,209.15	636,163.88	1,187,820.64	74.0	9.1	16.9
CAMBRIDGE	.	6,615,296.38	3,213,189.24	486,939.10	915,148.04	78.8	13.8	7.6
NEW BEDFORD	.	6,930,496.67	5,147,352.98	600,143.69	1,183,000.00	74.3	8.6	17.1
SOMERVILLE	.	4,976,559.75	5,147,965.78	307,379.08	356,214.89	86.7	6.2	7.1
SOMEVILLE	.	5,849,762.30	4,835,075.60	376,819.19	637,867.51	82.7	6.4	10.9
LYNN	.	5,523,484.24	4,497,365.87	328,048.37	698,070.00	81.4	5.0	12.6
LOWELL	.	4,768,183.17	3,989,290.37	240,842.80	538,050.00	83.7	6.0	11.3
LAWRENCE	.	4,996,791.99	3,657,390.13	410,706.97	928,694.89	73.2	8.2	18.6
QUINCY	.	4,998,554.21	3,076,840.52	193,891.45	488,834.44	83.6	6.6	9.8
BROCKTON	.	3,799,081.97	2,522,280.63	329,221.53	528,350.00	81.0	5.1	13.9
NEWTON	.	3,272,320.74	2,561,192.33	266,693.45	483,346.66	77.1	8.1	14.8
MEDFORD	.	3,152,632.29	4,012,902.99	233,194.34	557,500.00	83.5	4.9	11.6
HAVERHILL	.	2,674,483.84	2,118,022.28	142,461.56	414,000.00	79.2	5.3	15.5
PITTSFIELD	.	2,794,668.45	2,490,407.81	89,260.64	215,000.00	89.1	3.2	7.7
EVERETT	.	3,214,505.67	2,564,816.52	224,668.77	425,020.38	79.8	7.0	13.2
CHELSEA	.	2,842,113.04	2,382,358.00	210,611.56	249,143.48	83.8	7.4	8.8
CHICOPEE	.	2,714,921.76	2,16,994.46	106,777.30	391,150.00	81.7	3.9	14.1
SALEM	.	2,362,320.00	2,050,778.22	100,541.78	211,000.00	86.8	4.3	8.9
ITCHBURG	.	2,441,706.84	2,052,177.15	116,729.69	272,800.00	84.0	4.8	11.2
WALTHAM	.	2,751,912.85	2,263,243.55	148,518.40	338,150.90	82.3	5.4	12.3
TAUNTON	.	2,351,455.70	1,902,794.87	146,632.61	302,028.22	80.9	6.2	12.9
REVERE	.	2,171,606.98	1,681,987.89	166,915.06	322,701.03	77.4	7.7	14.9
BEVERLY	.	1,628,460.35	1,431,217.67	64,242.68	133,000.00	87.0	3.9	9.2
NORTHAMPTON	.	1,123,172.25	1,015,868.63	27,443.62	79,800.00	97.5	2.4	7.1
GLoucester	.	1,599,756.31	1,182,588.53	99,792.78	254,375.00	77.5	6.5	16.5
MELROSE	.	1,396,480.69	1,100,158.10	94,805.80	201,516.70	78.5	6.8	14.4
LEOMINSTER	.	1,013,951.55	838,112.15	58,839.40	117,000.00	82.7	5.8	11.5
ATLORORO	.	1,155,690.46	1,000,205.81	50,414.65	103,000.00	86.5	4.4	9.1
NORTH ADAMS	.	1,029,449.33	863,923.18	39,031.13	126,493.00	83.9	3.8	12.3
PEABODY	.	1,580,387.06	1,401,513.49	58,873.46	120,000.00	88.7	3.7	7.6
WESTFIELD	.	1,309,950.03	1,180,279.15	73,070.88	146,000.00	84.3	5.2	10.5
WOBURN	.	1,215,358.61	923,412.09	86,226.52	203,720.00	76.1	7.1	16.8
GARDNER	.	847,783.02	753,746.30	53,714.72	88,100.00	85.9	4.1	10.0
MARLBOROUGH	.	844,543.77	666,168.39	42,374.78	136,000.00	78.9	3.3	16.1
NEWBURYPORT	.	673,707.78	588,363.87	22,203.91	63,000.00	87.4	5.0	9.3
39 Cities	.	\$210,912,005.99	\$172,283,450.41	\$15,725,739.11	\$22,902,816.47	81.7	7.4	10.9

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	Towns, (In order of Population, 1930)	Totals		PERCENTAGES			
		Maintenance	Interest	Debt Requirements	Maintenance	Interest	Debt Requirements
Brookline	\$4,077,235.27	\$3,333,112.09	\$275,178.09	81.8	6.7	11.5
Arlington	2,055,536.97	1,703,952.89	130,849.04	82.9	6.4	10.7
Watertown	2,124,426.52	1,663,123.54	165,853.98	78.4	7.8	13.8
Framingham	1,346,123.08	1,096,274.85	90,948.23	81.4	6.8	11.8
Barnstable	1,507,413.39	1,228,407.15	99,121.04	81.5	6.6	11.9
Belmont	912,472.97	784,618.13	43,457.70	86.0	4.8	9.2
Methuen	1,353,633.15	1,143,174.50	75,873.56	84.5	5.6	9.9
Weymouth	822,933.37	664,132.93	55,522.29	80.7	6.7	12.6
Winthrop	1,039,707.47	839,809.24	74,398.23	80.8	7.1	12.6
West Springfield	1,136,098.70	922,041.05	85,311.59	81.2	7.5	11.3
Milton	1,225,175.72	1,015,270.65	67,981.73	82.9	5.5	11.6
Wakefield	1,166,104.80	983,336.17	61,642.83	84.3	5.3	10.4
Braintree	876,569.58	786,929.00	29,640.58	89.8	3.4	6.8
Greenfield	906,877.71	804,909.70	32,782.93	88.8	3.6	7.6
Dedham	1,262,999.29	1,009,194.72	72,907.66	79.9	5.8	14.3
Norwood	593,092.13	542,686.07	15,406.06	91.2	2.6	6.2
Saugus	641,313.36	596,176.68	19,206.10	93.0	3.0	4.0
Milford	519,255.25	485,596.66	15,406.06	93.5	2.5	4.0
Southbridge	860,018.63	740,875.91	12,886.41	86.1	4.6	9.3
Natick	763,784.59	689,402.86	39,609.72	90.3	2.6	7.1
Plymouth	572,278.12	467,405.94	20,215.07	81.7	5.1	13.2
Webster	816,744.53	725,999.01	29,372.18	88.9	4.6	6.5
Danvers	599,305.94	551,565.63	37,978.96	97.0	1.6	1.4
Clinton	875,909.52	737,907.11	47,618.23	84.3	5.4	10.3
Winchester	558,150.14	479,731.18	24,418.96	85.9	4.4	9.7
Adams	522,919.43	436,850.43	19,819.00	83.5	3.8	12.7
Amesbury	1,158,870.25	956,499.83	79,327.70	82.5	6.9	10.6
Wellesley	506,279.95	486,727.10	7,552.85	96.1	1.5	2.4
Easthampton	452,415.53	403,212.49	17,903.04	89.1	4.0	6.9
Fairhaven	810,108.44	615,157.67	72,364.56	76.0	8.9	15.1
Needham	513,992.62	453,849.16	55,055.67	88.3	3.5	8.2
Swampscott	720,417.13	577,719.42	87,642.04	80.2	7.6	12.2
North Attleborough	584,986.18	506,894.75	17,091.43	86.7	7.9	10.4
Stoughton	606,763.91	492,038.09	35,338.65	81.1	5.8	13.1
Andover	522,080.99	453,240.44	18,840.55	86.8	3.6	9.6
Reading	929,255.47	825,750.42	28,858.36	88.9	3.1	8.0
Northbridge	362,322.40	326,825.95	13,496.45	90.2	3.7	8.1
Palmer	369,879.95	326,850.50	13,029.45	88.4	3.5	8.1
Lexington	805,194.58	627,222.59	55,830.40	77.9	6.9	15.2
Bridgewater	294,245.41	244,435.69	22,809.72	83.1	3.7	9.2
Ludlow	413,492.56	376,652.97	15,339.59	91.1	3.7	5.2
Dartmouth	448,245.29	372,684.40	28,435.89	83.1	6.4	10.5

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population
— Concluded.

	Towns. (In order of Population, 1930)	TOTALS	PERCENTAGES		
			Maintenance	Interest	Debt Requirements
Marblehead	.	\$746,572.45	\$631,355.75	\$30,216.70	\$85,000.00
Middleborough	.	509,600.94	476,310.77	9,950.17	23,400.00
Hudson	.	484,165.79	407,508.49	21,807.30	54,850.00
Stoughton	.	371,383.13	304,826.13	22,493.19	44,063.81
Montague	.	368,067.15	332,343.06	11,724.09	24,000.00
Whitman	.	326,430.40	290,844.00	12,586.40	23,000.00
Rockland	.	364,288.69	326,413.48	12,875.21	25,000.00
Concord	.	610,986.75	527,348.39	31,637.36	52,001.00
Ware	.	298,347.18	277,037.56	7,759.62	13,550.00
Walpole	.	543,040.67	421,541.86	29,332.35	92,166.46
Barnstable	.	496,665.94	428,388.08	17,277.86	51,000.00
Maynard	.	289,787.67	258,222.48	13,604.86	17,960.33
Agawam	.	340,170.60	277,007.48	21,063.12	41,500.00
Grafton	.	243,222.57	228,302.94	5,419.63	9,500.00
Franklin	.	371,175.96	316,066.44	19,109.52	36,000.00
Chelmsford	.	256,609.85	232,426.51	10,267.34	13,916.00
North Andover	.	347,766.86	315,426.84	10,340.02	22,000.00
Millbury	.	254,500.75	221,696.01	8,304.74	24,500.00
Dracut	.	229,029.56	209,248.49	10,781.07	9,000.00
Shrewsbury	.	426,483.53	358,924.92	21,608.61	45,950.00
South Hadley	.	340,355.35	301,460.97	11,394.38	27,500.00
Hingham	.	545,255.10	486,996.22	12,729.99	45,528.89
Randolph	.	253,304.74	222,080.13	11,744.61	19,500.00
Westborough	.	223,997.78	192,599.84	6,397.94	25,000.00
Mansfield	.	449,858.59	410,709.09	12,649.50	26,500.00
Uxbridge	.	274,911.16	245,134.67	6,776.49	91.3
Spencer	.	225,762.69	203,267.67	7,495.02	15,000.00
Winchendon	.	323,026.76	292,042.39	11,484.37	23,000.00
Auburn	.	250,047.13	219,047.27	9,349.86	19,500.00
Great Barrington	.	311,635.20	264,336.01	6,299.19	41,000.00
Amherst	.	304,835.86	264,037.22	8,138.64	32,640.00
Billerica	.	334,472.14	282,902.45	13,569.69	38,000.00
Abington	.	283,658.88	265,290.14	10,168.74	84.6
Canton	.	346,671.93	303,623.77	11,256.14	93.5
Wareham	.	271,972.04	264,662.31	2,310.53	31,792.02
Ipswich	.	124,525.24	115,690.58	15,701.73	47,280.00
Tewksbury	.	308,018.58	242,900.30	3,504.66	5,400.00
Somerset	.	249,708.54	214,865.44	28,618.28	36,500.00
Orange	.	228,823.55	196,607.93	10,323.40	17,500.00
Foxborough	.	228,873.37	196,607.93	11,021.02	17,500.00
Easton	.		213,839.89	7,535.48	7,500.00
83 Towns		\$52,760,778.20	\$44,870,817.84	\$2,683,885.37	\$5,206,074.99
			85.0	5.1	9.9

Comparative Statement of Valuation, Revenue for Current Charges, and Current Charges against Revenue — 1927 and 1931.

CITIES. (In order of Population, 1930)	VALUATION			REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE			
	1927	1931	Percent- age of Increase	1927	1931	Percent- age of Increase	1927	1931	Percent- age of Increase	
	Increase over 1927	Increase over 1927	Increase	Increase over 1927	Increase over 1927	Increase	Increase over 1927	Increase over 1927	Increase	
BOSTON	\$1,934,818,900	\$1,992,218,267	3.0	\$70,512,933	\$77,661,407	10.1	\$64,842,159	\$77,237,585	\$12,395,426	19.1
WORCESTER	339,696,250	356,818,371	5.0	12,503,513	13,930,499	11.4	11,382,372	13,439,098	2,076,726	18.2
SPRINGFIELD	314,280,440	326,575,985	2.1	10,700,455	11,379,769	6.3	9,747,845	11,703,274	1,955,429	20.1
FALL RIVER	189,024,600	197,762,465	1.32	6,679,028	6,781,324	1.51	6,745,069	7,027,194	282,125	4.2
CAMBRIDGE	183,551,600	198,502,624	8.1	7,275,263	7,429,219	2.1	7,246,936	7,615,296	368,360	5.1
NEW BEDFORD	116,222,750	125,954,165	8.4	4,951,028	5,325,794	7.6	4,951,028	5,325,794	374,766	7.6
SOMERVILLE	116,222,750	125,954,165	8.4	4,951,028	5,325,794	7.6	4,951,028	5,325,794	374,766	7.6
LYNN	132,778,345	146,455,447	10.3	3,977,681	4,765,246	19.8	3,710,433	4,976,560	1,266,127	34.1
LOWELL	141,777,193	151,197,149	6.6	4,932,491	5,409,102	9.7	4,871,898	5,492,782	620,884	12.7
LAWRENCE	130,763,550	122,750,890	6.1	5,743,159	5,075,762	11.6	5,200,351	5,529,484	329,133	6.3
QUINCY	130,126,550	138,400,744	6.4	4,581,615	4,534,930	1.0	4,625,501	4,768,183	142,682	3.1
NEWTON	76,538,273	82,741,929	8.0	4,388,113	5,325,794	21.8	4,067,940	4,908,792	840,852	20.7
BROCKTON	71,089,100	85,563,322	20.9	4,443,934	5,501,730	24.8	4,072,285	4,908,554	836,269	20.5
MEDFORD	66,843,550	83,741,929	25.4	3,477,362	3,817,436	9.8	3,526,773	3,799,082	272,309	7.7
MALDEN	75,504,109	100,000,559	33.1	2,601,534	3,098,246	18.4	2,488,521	3,152,632	664,111	26.7
HOLYOKE	117,076,310	109,649,494	13.0	2,574,412	3,153,994	22.6	2,488,521	3,152,632	664,111	26.7
PITTSFIELD	57,860,775	62,179,045	7.4	4,837,342	4,703,993	2.7	4,386,685	4,803,597	416,912	9.5
HAVERHILL	68,150,975	78,530,494	15.0	2,444,914	2,696,841	10.2	2,105,644	2,674,484	568,840	26.7
EVERETT	54,821,100	56,630,010	3.3	2,533,299	2,637,761	4.0	2,422,105	2,794,668	372,563	15.4
CHELSEA	50,850,540	60,790,578	19.4	2,393,544	3,042,285	28.0	2,454,181	3,214,506	760,325	30.8
CHICOPEE	62,437,925	59,111,937	5.1	2,459,177	3,141,933	28.0	2,424,113	3,287,932	863,819	35.7
SALEM	66,104,080	67,919,937	2.7	2,374,821	2,715,435	14.3	2,223,290	2,714,922	491,632	22.1
FITCHBURG	55,210,100	61,222,964	11.0	2,328,187	2,359,397	1.3	2,029,079	2,362,320	343,241	16.4
WALTHAM	41,382,270	40,252,699	2.7	2,409,671	2,353,513	1.2	2,294,837	2,411,707	116,870	5.1
TAUNTON	40,300,350	43,312,455	7.5	1,944,742	2,521,391	29.7	1,946,656	2,751,456	804,797	41.4
REVERE	46,701,675	50,255,243	7.6	2,307,493	2,410,088	4.4	2,135,993	2,351,463	215,463	10.1
NORTHAMPTON	28,564,400	29,729,910	4.1	1,898,607	2,065,840	8.8	1,851,484	2,171,607	320,123	17.3
NORTHAMPTON	37,283,129	43,170,489	15.8	1,053,645	1,692,013	61.2	1,172,174	1,628,400	456,226	39.3
GLoucester	32,787,000	38,687,094	18.0	1,443,067	1,450,369	0.8	1,368,994	1,539,756	170,762	12.5
MELROSE	22,241,115	24,336,333	9.4	1,225,286	1,493,370	23.2	1,159,141	1,596,840	437,700	38.0
LEOMINSTER	24,378,255	26,891,214	10.3	961,381	1,000,867	4.9	856,007	1,013,952	157,945	18.5
ATTLEBORO	26,262,618	25,387,621	3.4	1,089,443	1,181,771	8.5	979,612	1,155,620	176,008	18.0
NORTH ADAMS	23,297,638	25,410,641	9.1	956,304	959,336	0.3	865,098	1,029,449	164,351	19.0
PEABODY	21,134,220	23,964,972	13.4	1,458,285	1,610,412	11.1	1,415,986	1,580,387	164,401	11.6
WESTFIELD	19,787,514	23,964,972	20.8	1,317,764	1,389,065	5.3	1,290,268	1,399,950	109,682	8.5
WOBURN	17,799,514	24,994,191	40.5	1,004,109	1,183,764	17.9	867,712	1,215,359	347,647	40.1
GARDNER	17,355,448	23,964,972	38.1	922,147	912,910	1.0	770,587	877,561	106,974	13.9
MALDENBOROUGH	13,568,560	14,393,245	6.1	729,447	809,253	10.9	731,011	844,544	113,533	15.5
NEWBURYPORT	13,568,560	14,393,245	6.1	600,584	618,725	3.0	575,679	673,708	98,029	17.0
39 Cities	\$5,190,669,519	\$5,291,900,382	2.0	\$195,274,663	\$210,871,573	8.0	\$182,476,072	\$210,912,006	\$28,435,934	15.6

1 Decrease.

Aggregate Municipal Indebtedness — Comparisons for 1910, 1929, 1930 and 1931.

All Municipalities.

CLASSIFICATION.	1910	1929	1930	1931
General debt	\$172,449,046	\$243,407,506	\$252,066,060	\$255,488,325
Public service enterprise debt	66,118,553	92,577,572	99,513,493	108,929,703
Total gross funded or fixed debt	\$238,567,599	\$335,985,078	\$351,579,553	\$364,418,028
Sinking funds deducted	70,021,484	51,853,276	49,869,446	47,767,405
Net funded or fixed debt	\$168,546,115	\$284,131,802	\$301,710,107	\$316,650,623
To which may be added:—				
Temporary debt	9,139,691	36,404,122	41,223,202	45,075,007
TOTALS	\$177,685,806	\$320,535,924	\$342,933,309	\$361,725,630

Cities.

General debt	\$156,308,327	\$202,575,636	\$210,003,816	\$212,895,806
Public service enterprise debt	50,965,550	82,072,650	88,171,100	96,153,650
Total gross funded or fixed debt	\$207,273,877	\$284,648,286	\$298,174,916	\$309,049,456
Sinking funds deducted	66,843,242	50,903,645	49,241,699	47,174,516
Net funded or fixed debt	\$140,430,635	\$233,744,641	\$248,933,217	\$261,874,940
To which may be added:—				
Temporary debt	6,491,302	27,836,826	30,609,149	32,388,372
TOTALS	\$146,921,937	\$261,581,467	\$279,542,366	\$294,263,312

Towns Over 5,000 Population.

General debt	\$12,872,337	\$33,675,676	\$34,743,905	\$34,857,346
Public service enterprise debt	12,071,146	7,392,772	7,530,890	7,700,045
Total gross funded or fixed debt	\$24,943,483	\$41,068,448	\$42,274,795	\$42,557,391
Sinking funds deducted	2,646,536	836,034	531,458	512,598
Net funded or fixed debt	\$22,296,947	\$40,232,414	\$41,743,337	\$42,044,793
To which may be added:—				
Temporary debt	1,873,512	6,105,026	7,943,454	9,414,909
TOTALS	\$24,170,459	\$46,337,440	\$49,686,791	\$51,459,702

Towns Under 5,000 Population.

General debt	\$3,268,382	\$7,156,194	\$7,318,339	\$7,735,173
Public service enterprise debt	3,081,857	3,112,150	3,811,503	5,076,008
Total gross funded or fixed debt	\$6,350,239	\$10,268,344	\$11,129,842	\$12,811,181
Sinking funds deducted	531,706	113,597	96,289	80,291
Net funded or fixed debt	\$5,818,533	\$10,154,747	\$11,033,553	\$12,730,890
To which may be added:—				
Temporary debt	774,877	2,462,270	2,670,599	3,271,726
TOTALS	\$6,593,410	\$12,617,017	\$13,704,152	\$16,002,616

*Aggregate Municipal Indebtedness — General and Enterprise Debt.
All Municipalities.*

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valua- tion
1910 . . .	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911 . . .	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912 . . .	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913 . . .	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914 . . .	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915 . . .	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916 . . .	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917 . . .	188,433,122	54,156,242	134,276,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918 . . .	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919 . . .	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920 . . .	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921 . . .	197,437,313	53,505,982	143,931,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922 . . .	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923 . . .	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924 . . .	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925 . . .	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926 . . .	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927 . . .	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928 . . .	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929 . . .	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930 . . .	252,066,006	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931 . . .	255,488,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26

Cities.

1910 . . .	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911 . . .	157,637,149	51,497,708	106,139,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912 . . .	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913 . . .	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914 . . .	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915 . . .	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916 . . .	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917 . . .	171,888,289	53,773,034	118,115,255	3.47	68,397,575	17,716,195	50,681,380	1.48
1918 . . .	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919 . . .	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,253	49,154,432	1.33
1920 . . .	170,962,715	53,734,395	117,228,320	3.01	66,195,560	17,243,534	48,952,026	1.22
1921 . . .	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922 . . .	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923 . . .	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924 . . .	199,875,890	46,951,116	152,924,774	3.26	68,727,700	15,080,145	53,647,555	1.14
1925 . . .	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926 . . .	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927 . . .	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928 . . .	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929 . . .	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930 . . .	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931 . . .	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54

Towns Over 5,000 Population.

1910 . . .	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,091	\$10,130,155	1.58
1911 . . .	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912 . . .	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913 . . .	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914 . . .	14,786,162	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915 . . .	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916 . . .	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917 . . .	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918 . . .	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919 . . .	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920 . . .	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921 . . .	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922 . . .	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923 . . .	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924 . . .	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925 . . .	28,249,890	738,263	27,511,627	2.37	7,787,577	939,102	6,848,445	0.59
1926 . . .	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927 . . .	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928 . . .	32,090,093	564,701	31,525,392	2.36	7,495,093	489,860	7,005,233	0.52
1929 . . .	33,675,676	494,355	33,181,321	2.27	7,332,772	341,679	7,051,093	0.48
1930 . . .	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931 . . .	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.
Towns Under 5,000 Population.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910 . . .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911 . . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912 . . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913 . . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914 . . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915 . . .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916 . . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917 . . .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918 . . .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919 . . .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920 . . .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921 . . .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922 . . .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923 . . .	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924 . . .	5,844,386	32,170	5,812,216	1.11	2,175,570	199,880	1,975,690	0.38
1925 . . .	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926 . . .	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927 . . .	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928 . . .	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929 . . .	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930 . . .	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931 . . .	7,735,173	—	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911 . . .	4,077,235,263	169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071	423,239,937	194,483,095	1,818,128	18.5	10.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	8,859,848	4.4	14.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.82
1924 . . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 . . .	6,837,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926 . . .	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927 . . .	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928 . . .	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929 . . .	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930 . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931 . . .	7,442,709,478	121,084,408	316,650,623	14,940,516	1.6	5.0	4.25

¹ Decrease.

Net Debt, January 1, 1933, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population	Valuation, 1932 including Motor Vehicles	NET DEBT, JANUARY 1, 1933			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt
			Inside Limit	Outside Limit				
ATTLEBORO	21,769	\$26,589,117	\$258,500.00	\$177,542.10	\$332,180.88	\$768,222.98	1.64	1.25
BEVERLY	25,086	48,570,765	576,000.00	509,000.00	66,000.00	1,151,000.00	2.23	0.14
BOSTON	781,188	1,915,845,657	45,830,734.04	23,326,512.29	69,157,246.33	129,026,413.87	3.61	3.12
BROCKTON	63,797	82,415,753	1,157,750.00	413,500.00	889,009.67	2,460,259.67	1.91	1.08
CAMBRIDGE	113,643	196,118,575	3,636,560.00	4,441,924.81	8,078,474.81	9,006,974.81	4.12	4.49
CHELSEA	45,816	54,115,241	479,950.00	1,306,784.20	1,786,734.20	1,872,734.20	3.30	0.16
CHESTER	43,930	47,032,694	835,905.00	342,000.00	1,177,900.00	1,431,500.00	2.90	1.16
CHILMARK	48,424	77,564,513	1,206,135.62	1,118,000.00	2,324,135.62	2,431,135.62	3.13	3.13
EVERETT	115,574	115,853,041	2,279,500.00	6,523,000.00	8,802,500.00	9,038,500.00	7.80	0.20
FALL RIVER	40,692	56,793,959	671,000.00	566,000.00	1,237,000.00	1,780,300.00	2.18	0.95
FITCHBURG	19,399	23,929,452	194,000.00	346,500.00	540,500.00	577,000.00	2.26	0.15
GARDEN	24,204	42,383,518	671,000.00	513,250.00	1,184,250.00	2,097,250.00	2.79	2.16
GLOUCESTER	48,710	60,924,963	530,000.00	471,000.00	1,001,000.00	1,240,000.00	2.03	2.03
HAVERHILL	58,537	99,392,502	2,196,500.00	199,000.00	2,395,500.00	3,929,500.00	2.41	1.54
HOLYOKE	83,068	111,808,892	2,671,750.00	1,857,400.00	4,529,150.00	4,681,808.65	4.05	0.14
LEOMINSTER	21,910	24,046,894	397,000.00	345,000.00	742,000.00	1,217,000.00	3.09	1.97
LOWELL	100,234	120,450,429	2,800,180.00	1,758,950.00	4,559,130.00	4,915,880.00	3.78	0.30
LYNN	58,036	74,715,270	3,068,644.50	3,491,990.44	6,560,634.94	7,151,134.94	4.54	0.41
MALDEN	55,387	87,197,726	1,231,580.00	740,479.05	2,349,479.05	2,361,479.05	3.14	0.02
MARLBOROUGH	15,387	17,197,726	231,580.00	111,450.00	343,000.00	3,857,000.00	2.74	0.20
MEDFORD	59,714	85,423,492	1,646,500.00	1,788,000.00	3,434,500.00	3,577,500.00	4.02	0.50
MELROSE	23,170	38,896,531	483,500.00	1,035,000.00	1,518,500.00	1,577,500.00	3.94	0.16
NEW BEDFORD	112,597	135,687,193	2,138,734.93	4,398,204.27	6,536,939.20	7,727,939.20	4.82	0.88
NEWBURYPORT	15,084	13,976,190	191,000.00	117,274.91	308,274.91	357,274.91	3.21	0.35
NEWTON	65,276	172,000,296	3,796,000.00	2,239,369.28	6,035,369.28	6,337,369.28	3.51	0.29
NORTH ADAMS	21,621	24,609,180	319,325.00	155,900.00	475,225.00	170,950.00	1.93	0.70
NORTHAMPTON	24,381	28,782,739	259,500.00	—	259,500.00	259,500.00	0.90	—
PEABODY	21,345	24,963,975	493,500.00	327,000.00	820,500.00	1,070,500.00	3.29	1.00
PITTSFIELD	49,677	62,414,359	1,091,400.00	987,000.00	2,078,400.00	2,548,400.00	3.33	0.75
QUINCY	31,983	133,657,925	2,878,500.00	1,559,500.00	4,438,000.00	4,977,000.00	3.32	0.40
REVERE	35,680	42,442,144	749,482.76	738,517.24	1,488,000.00	1,752,000.00	3.51	0.62
SALEM	43,353	60,628,708	910,500.00	516,500.00	1,427,000.00	1,770,500.00	2.85	0.57
SOMERVILLE	103,908	127,433,336	2,958,000.00	668,000.00	3,626,000.00	3,626,000.00	2.85	—
SPRINGFIELD	149,900	312,121,560	5,119,500.00	4,639,000.00	9,758,500.00	17,361,500.00	3.13	2.43
TAUNTON	37,355	39,192,908	890,050.00	515,350.00	1,405,400.00	876,136.93	3.59	2.23
WALTHAM	39,247	61,218,234	1,247,000.00	1,104,000.00	2,351,000.00	2,816,000.00	3.84	0.76
WESTFIELD	19,775	21,169,289	365,000.00	406,000.00	771,000.00	1,279,000.00	3.64	2.40
WORCESTER	19,434	22,733,739	393,984.21	697,000.00	1,090,984.21	1,446,484.21	2.80	1.06
WORCESTER	195,311	347,127,434	5,956,000.00	1,650,000.00	7,606,000.00	11,267,571.88	2.19	1.66
39 Cities	2,940,335	\$5,090,337,495	\$103,189,121.06	\$72,400,898.59	\$175,590,019.65	\$85,675,725.55	3.45	1.68
						\$261,265,745.20		5.13

Net Debt, January 1, 1933, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

TOWNS. (Over 5,000 Population)		Valuation, 1932 including Motor Vehicles	NET DEBT, JANUARY 1, 1933			RATIO OF NET DEBT TO VALUATION			
Population			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
			Inside Limit	Outside Limit						Total
Abington	5,872	\$6,039,650	\$11,000.00	—	\$53,000.00	\$64,000.00	0.18	0.88	1.06
Adams	12,697	11,585,145	336,000.00	—	—	501,000.00	4.32	—	4.32
Agawan	7,095	9,958,774	122,000.00	\$165,000.00	60,000.00	350,000.00	2.91	0.60	3.51
Amesbury	11,899	10,345,760	51,000.00	55,000.00	125,000.00	231,000.00	1.02	1.21	2.23
Amherst	5,888	9,923,176	123,000.00	15,000.00	—	138,000.00	1.39	—	1.39
Andover	9,969	17,098,675	36,000.00	241,000.00	10,000.00	287,000.00	1.62	0.06	1.68
Arlington	36,094	65,299,932	1,463,517.59	21,886.27	258,000.00	1,743,403.86	2.27	0.40	2.67
Attol	10,677	11,705,904	115,750.00	46,250.00	87,000.00	249,000.00	1.39	0.74	2.13
Auburn	6,147	6,331,689	5,000.00	110,300.00	—	115,300.00	1.82	—	1.82
Barnstable	7,271	24,654,289	125,000.00	—	—	125,000.00	0.51	—	0.51
Belmont	21,748	51,091,734	805,409.79	412,000.00	172,500.00	1,389,909.79	2.38	0.34	2.72
Billerica	5,880	9,549,062	206,500.00	—	83,000.00	290,100.00	2.16	0.88	3.04
Billerica	15,712	27,445,401	453,000.00	652,000.00	44,000.00	1,149,000.00	4.03	0.16	4.19
Bramree	9,055	5,671,525	15,000.00	40,000.00	55,000.00	110,000.00	0.97	7.37	8.34
Bridge-water	47,490	177,380,852	1,985,750.00	376,250.00	322,000.00	2,681,000.00	1.33	0.18	1.51
Brookline	47,490	177,380,852	1,985,750.00	376,250.00	322,000.00	2,681,000.00	1.33	0.18	1.51
Brookline	47,490	177,380,852	1,985,750.00	376,250.00	322,000.00	2,681,000.00	1.33	0.18	1.51
Canton	5,816	9,131,681	80,000.00	—	25,500.00	105,500.00	0.88	0.28	1.16
Chelmsford	7,022	7,028,185	31,000.00	73,328.00	—	104,328.00	1.48	—	1.48
Clinton	12,817	13,662,700	4,000.00	—	3,000.00	7,000.00	0.03	0.02	0.05
Concord	7,477	10,138,611	222,590.91	219,000.00	241,396.43	682,987.34	4.36	2.38	6.74
Danvers	12,957	12,894,370	205,000.00	270,000.00	245,111.91	720,111.91	3.68	1.90	5.58
Dartmouth	8,778	12,253,049	134,000.00	164,000.00	223,500.00	521,500.00	2.43	1.83	4.26
Dedham	15,136	26,374,166	538,550.00	27,000.00	565,550.00	565,550.00	2.14	—	2.14
Dracut	6,912	4,188,071	73,000.00	8,000.00	—	81,000.00	1.93	—	1.93
Easthampton	11,323	11,785,527	44,000.00	—	—	44,000.00	0.37	—	0.37
Easton	5,298	5,545,753	127,500.00	—	—	127,500.00	2.30	—	2.30
Fairhaven	10,951	12,264,283	221,856.90	70,663.10	—	292,520.00	2.39	—	2.39
Foxborough	5,347	6,073,760	11,000.00	90,000.00	122,000.00	223,000.00	1.66	2.01	3.67
Frammingham	22,210	36,274,314	643,400.00	670,300.00	376,500.00	1,690,400.00	3.62	1.04	4.66
Franklin	7,028	9,429,806	104,214.01	157,485.99	73,000.00	336,700.00	2.77	0.80	3.57
Grafton	7,030	4,713,044	29,500.00	14,000.00	—	43,500.00	0.92	—	0.92
Great Barrington	5,934	9,500,508	76,000.00	—	—	76,000.00	0.80	—	0.80
Greenfield	15,500	25,742,311	264,500.00	111,000.00	78,000.00	453,500.00	1.46	0.30	1.76
Hingham	6,657	15,973,259	86,500.00	110,000.00	—	196,500.00	1.23	—	1.23
Hudson	8,469	7,323,743	151,500.00	104,000.00	149,200.00	404,700.00	3.49	2.04	5.53
Ipswich	5,599	7,878,334	37,239.06	37,239.06	107,700.00	229,910.63	1.55	1.37	2.92
Lexington	9,467	22,311,303	347,500.00	243,000.00	262,000.00	852,500.00	2.65	1.17	3.82
Ludlow	8,876	8,782,126	254,000.00	—	—	254,000.00	2.89	—	2.89
Mansfield	6,364	7,844,413	108,000.00	5,500.00	50,000.00	163,500.00	1.44	0.64	2.08
Marblehead	8,668	21,382,492	301,000.00	354,000.00	210,000.00	865,000.00	3.07	0.98	4.05
Maynard	7,156	6,646,405	66,000.00	213,000.00	152,820.00	279,000.00	4.20	0.79	4.20
Methuen	21,069	19,393,334	257,200.00	291,200.00	—	701,200.00	2.83	—	2.83
Middleborough	8,608	8,635,410	100,000.00	—	38,000.00	138,000.00	1.16	0.44	1.60
Milford	14,741	15,537,353	91,000.00	30,000.00	—	121,000.00	0.78	—	0.78

Millbury	6,957	6,198,940	40,500.00	—	—	40,500.00	—	1,091,000.00	40,500.00	0.65	—	0.65
Milton	16,434	38,893,282	707,000.00	—	—	707,000.00	384,000.00	1,091,000.00	1,091,000.00	2.81	0.99	2.81
Montague	8,081	11,027,461	169,000.00	—	—	169,000.00	6,000.00	1,091,000.00	1,091,000.00	1.53	0.06	1.59
Natick	13,589	20,118,306	220,100.00	192,384.43	—	412,484.43	138,462.11	550,946.54	550,946.54	2.05	0.69	2.74
Needham	10,845	24,579,970	479,000.00	586,000.00	—	1,065,000.00	52,000.00	1,117,000.00	1,117,000.00	4.33	0.42	4.54
North Andover	6,961	8,562,192	100,000.00	14,000.00	—	114,000.00	2,000.00	116,000.00	116,000.00	1.33	0.32	1.35
North Attleborough	10,197	10,827,739	115,000.00	56,000.00	—	171,000.00	—	222,000.00	222,000.00	1.58	0.47	2.02
Northbridge	9,713	9,149,642	91,496,642	128,000.00	—	188,000.00	38,000.00	188,000.00	188,000.00	2.05	0.14	2.05
Norwood	15,049	27,458,355	676,740.00	406,160.00	—	1,082,900.00	17,000.00	1,120,900.00	1,120,900.00	3.94	0.30	4.08
Orange	5,365	5,613,293	88,000.00	88,000.00	—	112,100.00	—	129,100.00	129,100.00	2.00	0.30	2.20
Palmer	9,577	10,380,740	61,500.00	96,500.00	—	158,000.00	—	158,000.00	158,000.00	1.52	0.37	1.32
Plymouth	13,042	24,353,032	216,000.00	25,352.30	—	241,352.30	90,665.66	306,665.66	306,665.66	0.89	0.22	1.26
Randolph	6,553	6,466,028	124,647.70	143,000.00	—	267,647.70	14,500.00	182,500.00	182,500.00	2.32	0.22	2.54
Reading	9,767	17,280,359	144,000.00	118,000.00	—	262,000.00	—	469,500.00	469,500.00	1.66	1.06	2.72
Rockland	7,524	8,475,420	96,000.00	109,000.00	—	205,000.00	—	205,000.00	205,000.00	2.32	—	2.32
Saugus	14,700	16,330,196	197,500.00	109,000.00	—	306,500.00	35,500.00	35,500.00	35,500.00	1.21	0.22	1.43
Shrewsbury	6,910	8,738,107	73,900.00	89,000.00	—	162,900.00	96,500.00	96,500.00	96,500.00	2.09	1.10	3.19
Somerset	5,398	13,295,549	81,000.00	95,000.00	—	176,000.00	474,000.00	603,000.00	603,000.00	0.97	3.57	4.54
Southbridge	14,264	12,681,462	75,000.00	75,000.00	—	150,000.00	—	100,000.00	100,000.00	0.79	—	0.79
South Hadley	6,773	9,611,176	237,500.00	63,000.00	—	300,500.00	6,000.00	318,500.00	318,500.00	3.25	0.06	3.31
Spencer	6,272	4,719,399	34,000.00	89,000.00	—	123,000.00	28,000.00	127,000.00	127,000.00	2.10	0.59	2.69
Stonham	10,060	15,740,806	243,000.00	89,000.00	—	332,000.00	13,000.00	347,000.00	347,000.00	2.11	0.09	2.20
Stoughton	8,204	9,141,404	130,000.00	145,000.00	—	275,000.00	39,000.00	314,000.00	314,000.00	3.01	0.42	3.43
Swampscott	10,346	24,905,475	486,300.00	141,000.00	—	627,300.00	55,000.00	682,300.00	682,300.00	2.52	0.22	2.74
Tewksbury	5,585	4,652,467	4,800.00	5,825.54	—	10,625.54	—	10,625.54	10,625.54	0.23	—	0.23
Uxbridge	6,285	7,639,888	46,000.00	351,000.00	—	407,000.00	17,500.00	63,500.00	63,500.00	0.60	0.23	0.83
Wakefield	16,318	23,046,713	417,500.00	247,500.00	—	665,000.00	306,500.00	1,075,000.00	1,075,000.00	3.33	1.33	4.66
Walpole	7,273	17,070,680	153,000.00	41,000.00	—	194,000.00	170,000.00	570,500.00	570,500.00	2.35	0.99	3.34
Ware	7,385	17,171,829	41,900.00	44,000.00	—	85,900.00	8,000.00	90,900.00	90,900.00	1.16	0.11	1.27
Wareham	5,686	13,295,857	44,000.00	539,000.00	—	583,000.00	36,000.00	44,000.00	44,000.00	0.33	0.33	0.33
Watertown	34,913	57,578,226	1,167,000.00	330,000.00	—	1,497,000.00	36,000.00	1,742,000.00	1,742,000.00	2.97	0.06	3.03
Webster	12,992	11,374,726	118,000.00	330,000.00	—	448,000.00	—	448,000.00	448,000.00	3.94	—	3.94
Wellesley	11,439	39,919,895	814,000.00	176,000.00	—	990,000.00	373,000.00	1,363,000.00	1,363,000.00	1.13	0.93	3.41
Westborough	6,409	4,921,856	47,500.00	8,000.00	—	55,500.00	—	55,500.00	55,500.00	1.13	—	1.13
West Springfield	16,684	27,868,453	533,000.00	647,000.00	—	1,180,000.00	85,000.00	1,265,000.00	1,265,000.00	4.23	0.30	4.54
Weston	20,882	48,378,459	866,000.00	—	—	866,000.00	98,000.00	964,000.00	964,000.00	1.79	0.21	1.99
Whitman	7,638	8,577,606	112,000.00	72,000.00	—	184,000.00	3,000.00	187,000.00	187,000.00	2.15	0.03	2.18
Winchendon	6,202	5,793,701	22,500.00	189,000.00	—	211,500.00	—	211,500.00	211,500.00	3.65	—	3.65
Winchester	12,719	34,252,583	880,000.00	257,000.00	—	1,137,000.00	28,000.00	1,165,000.00	1,165,000.00	3.32	0.08	3.40
Wintrop	16,852	26,217,158	329,000.00	37,500.00	—	366,500.00	84,000.00	450,500.00	450,500.00	1.40	0.32	1.72
83 Towns	914,547	\$1,485,088,309	\$20,899,698.47	\$11,017,024.69	\$31,916,723.16	\$6,926,957.11	\$38,843,680.27	2.15	0.47	2.62		

83 Towns	914,547	\$1,485,088,309	\$20,899,698.47	\$11,017,024.69	\$31,916,723.16	\$6,926,957.11	\$38,843,680.27	2.15	0.47	2.62		
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Net Debt, January 1, 1933, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.

	Towns. (Under 5,000 Population)	Population	Valuation, 1932 including Motor Vehicles	NET DEBT, JANUARY 1, 1933			RATIO OF NET DEBT TO VALUATION			
				GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit						Total
Acton	.	2,482	\$4,091,626	\$13,000.00	\$29,000.00	\$42,000.00	1.03	-	1.03	
Acushnet	.	4,092	3,791,861	12,348.00	8,200.00	20,548.00	0.54	-	0.54	
Alford	.	200	285,516	1,600.00	-	1,600.00	0.56	-	0.56	
Ashtaburnham	.	2,079	1,696,952	4,250.00	-	4,250.00	0.25	-	0.25	
Asby	.	982	1,075,027	11,700.00	-	11,700.00	1.09	-	1.09	
Ashtand	.	2,397	2,917,843	34,666.66	61,333.34	96,000.00	\$17,500.00	0.60	3.89	
Avon	.	2,414	2,024,028	2,500.00	-	2,500.00	0.12	-	0.12	
Ayer	.	3,600	3,858,887	51,000.00	42,000.00	93,000.00	16,500.00	0.43	2.84	
Bedford	.	2,603	3,290,386	-	83,000.00	83,000.00	33,600.00	1.02	3.54	
Belchertown	.	3,139	1,698,690	20,000.00	20,000.00	28,000.00	1.65	-	1.65	
Bellingham	.	3,189	2,566,079	27,000.00	-	27,000.00	1.05	-	1.05	
Berkeley	.	1,120	956,344	10,000.00	-	10,000.00	0.91	-	0.91	
Blackstone	.	4,674	2,539,334	10,000.00	23,000.00	23,000.00	0.63	-	0.63	
Blandford	.	545	860,928	5,400.00	-	5,400.00	0.36	-	0.36	
Bourne	.	2,895	9,965,981	36,250.00	-	36,250.00	0.49	-	0.49	
Boxford	.	1,682	1,218,862	6,000.00	-	6,000.00	1.06	-	1.06	
Boylston	.	1,097	694,131	3,000.00	7,500.00	10,500.00	0.35	-	0.35	
Brewster	.	1,769	2,900,895	8,000.00	-	8,000.00	40,000.00	1.03	-	1.03
Brookfield	.	1,352	1,359,244	14,000.00	-	14,000.00	0.22	-	0.22	
Buckland	.	1,487	2,698,949	6,000.00	-	6,000.00	0.84	-	0.84	
Burlington	.	1,722	2,692,882	11,000.00	-	11,000.00	26,000.00	-	-	
Carlele	.	569	1,109,813	800.00	-	800.00	0.07	-	0.07	
Carver	.	1,381	3,023,777	10,000.00	-	10,000.00	0.33	-	0.33	
Charlton	.	2,134	1,757,969	20,500.00	15,000.00	35,500.00	2.02	-	2.02	
Chatham	.	1,931	5,968,999	4,000.00	60,000.00	64,000.00	1.07	-	1.07	
Cheshire	.	1,697	1,124,137	10,000.00	10,000.00	20,000.00	1.78	-	1.78	
Chester	.	1,464	1,386,820	11,000.00	10,000.00	21,000.00	58,500.00	4.22	5.73	
Clarksburg	.	1,296	734,846	1,500.00	10,000.00	11,500.00	1.36	-	1.36	
Cohasset	.	3,083	11,154,955	119,000.00	-	119,000.00	1.07	-	1.07	
Conway	.	900	973,869	3,000.00	-	3,000.00	0.31	-	0.31	
Cummington	.	531	523,613	2,300.00	-	2,300.00	0.44	-	0.44	
Dakon	.	4,220	5,994,686	104,500.00	-	104,500.00	1.75	-	1.75	
Deerfield	.	2,882	4,472,400	50,600.00	55,000.00	105,600.00	2.36	-	2.36	
Dennis	.	1,829	3,598,843	66,000.00	-	66,000.00	1.83	-	1.83	
Douglas	.	2,195	1,885,291	10,000.00	-	10,000.00	0.53	0.21	0.74	
Dover	.	1,195	3,894,706	70,000.00	-	70,000.00	1.80	-	1.80	
Dudley	.	4,265	3,440,323	26,000.00	-	26,000.00	0.76	-	0.76	
Dunstable	.	384	509,744	-	-	-	3,750.00	0.74	0.74	
Duxbury	.	1,696	7,369,936	75,000.00	-	75,000.00	1.02	-	1.02	
East Bridgewater	.	3,591	4,898,174	30,000.00	-	30,000.00	0.61	0.89	1.50	
East Brookfield	.	926	1,166,144	-	-	-	3,000.00	0.26	0.26	
East Longmeadow	.	3,327	4,173,258	32,000.00	-	32,000.00	0.76	0.47	1.23	
Edgartown	.	1,276	4,028,422	30,250.00	19,000.00	49,250.00	1.22	-	1.22	

Essex	1,465	1,749,883	21,500.00	5,000.00	26,500.00	1,51	1.51
Falmouth	4,821	22,340,922	340,000.00	—	340,000.00	1.52	2.21
Gay Head	161	135,482	—	4,200.00	4,200.00	2.70	0.69
Gill	983	938,942	5,400.00	—	5,400.00	0.58	—
Goshen	248	382,577	2,950.00	—	2,950.00	0.77	—
Granville	674	1,844,832	5,750.00	—	5,750.00	0.31	—
Groton	2,434	4,332,824	62,000.00	—	62,000.00	1.43	1.43
Groveland	2,336	1,716,356	2,000.00	2,000.00	4,000.00	0.73	—
Hadley	2,682	3,120,786	22,500.00	—	22,500.00	0.22	1.46
Hadley	728	1,571,668	10,000.00	—	10,000.00	0.64	—
Hamilton	2,044	5,792,669	107,000.00	11,000.00	118,000.00	2.04	—
Hampden	684	691,634	5,600.00	—	5,600.00	0.81	—
Hampover	2,808	3,856,556	37,000.00	—	37,000.00	2.05	8.45
Hanson	2,184	2,843,274	30,000.00	40,000.00	70,000.00	1.05	3.06
Hartford	2,476	2,895,828	52,000.00	—	52,000.00	1.80	—
Hawley	313	255,524	700.00	—	700.00	0.27	—
Haverhill	331	393,200	2,400.00	—	2,400.00	0.61	—
Hendale	1,144	1,024,926	3,500.00	2,300.00	5,800.00	0.57	—
Holbrook	3,353	3,381,908	34,300.00	48,000.00	82,500.00	2.44	—
Holden	3,871	3,455,239	50,000.00	51,000.00	101,000.00	2.92	1.66
Holliston	2,861	3,813,410	64,619.00	—	64,619.00	1.69	—
Hopedale	2,973	4,283,214	93,000.00	—	93,000.00	2.17	—
Hopkinton	2,563	2,973,781	46,000.00	—	46,000.00	1.55	3.33
Hull	2,047	18,732,107	190,000.00	9,250.00	199,250.00	1.06	1.78
Huntington	1,242	1,111,901	18,500.00	—	18,500.00	1.66	—
Kingston	2,672	4,560,001	16,000.00	—	16,000.00	0.35	0.37
Lancaster	2,897	3,264,401	5,000.00	—	5,000.00	0.15	—
Lanesborough	1,170	1,216,943	3,290.00	—	3,290.00	0.27	—
Lee	4,061	5,144,002	16,000.00	—	16,000.00	0.31	—
Leicester	4,445	3,612,032	41,875.00	—	41,875.00	1.16	—
Lenox	2,742	6,638,346	15,000.00	—	15,000.00	0.23	—
Leyden	261	305,698	4,500.00	—	4,500.00	1.47	—
Lincoln	1,493	3,248,652	—	—	—	—	0.11
Littleton	1,447	2,849,346	20,000.00	3,600.00	23,600.00	0.83	0.78
Longmeadow	4,437	11,852,833	203,000.00	148,000.00	351,000.00	2.96	0.03
Lunenburg	1,923	2,358,147	24,700.00	—	24,700.00	1.05	—
Lynnfield	1,594	3,740,907	18,000.00	—	18,000.00	0.48	—
Manchester	2,636	12,730,840	30,000.00	117,000.00	147,000.00	1.15	0.09
Marion	1,638	5,461,050	12,000.00	—	12,000.00	0.22	0.44
Marshfield	1,625	7,851,179	47,000.00	76,000.00	123,000.00	1.57	7.20
Mashpee	361	979,270	2,000.00	—	2,000.00	0.20	—
Matapoisett	1,501	3,852,543	5,000.00	—	5,000.00	0.13	1.38
Medfield	4,066	2,916,039	14,000.00	—	14,000.00	2.02	6.86
Medway	3,153	3,390,630	51,000.00	—	51,000.00	1.52	1.34
Merrimac	2,392	2,054,441	—	—	—	—	0.39
Middleton	1,712	2,081,833	8,000.00	—	8,000.00	0.38	—
Millis	1,738	3,122,364	5,650.00	104,000.00	109,650.00	3.49	0.45
Millville	2,111	835,464	10,000.00	6,000.00	16,000.00	1.92	—
Monson	4,918	3,293,427	72,000.00	72,000.00	144,000.00	2.23	0.22
Monterey	321	826,873	4,200.00	—	4,200.00	0.51	—
Montgomery	141	243,259	400.00	400.00	800.00	0.16	—
Nahant	1,654	6,222,391	58,000.00	—	58,000.00	0.93	1.11
Nantucket	3,678	12,242,161	190,500.00	110,000.00	306,500.00	2.50	0.38

Net Debt, January 1, 1933, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population—Concluded.

	Towns. (Under 5,000 Population)	Population	Valuation, 1932 including Motor Vehicles	NET DEBT, JANUARY 1, 1933			RATIO OF NET DEBT TO VALUATION			
				GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enterprise Debt	Total Debt
				Inside Limit	Outside Limit						Total
Newbury	.	1,530	\$2,368,896	—	\$10,849.94	\$10,849.94	\$10,849.94	0.46	—	0.46
New Marlborough	.	864	1,403,472	\$33,000.00	—	33,000.00	—	2.35	—	2.35
Norfolk	.	1,429	1,678,636	2,000.00	—	2,000.00	—	0.12	—	0.12
Northborough	.	1,946	2,185,412	30,600.00	—	30,600.00	\$14,000.00	1.40	0.64	2.04
North Brookfield	.	3,013	2,481,781	1,000.00	—	1,000.00	—	0.04	—	0.04
Northfield	.	1,888	2,086,682	15,000.00	—	15,000.00	—	0.72	—	0.72
North Reading	.	1,945	2,563,191	34,750.00	—	34,750.00	—	1.36	—	1.36
Norton	.	2,787	2,463,688	23,150.00	—	23,150.00	95,000.00	0.94	3.86	4.80
Norwell	.	1,519	2,185,540	7,500.00	15,000.00	22,500.00	—	1.03	—	1.03
Oak Bluffs	.	1,333	4,572,464	39,950.00	55,000.00	94,950.00	—	2.08	—	2.08
Oxford	.	3,943	3,134,708	20,500.00	37,500.00	58,000.00	—	1.85	—	1.85
Paxton	.	672	980,526	14,000.00	—	14,000.00	—	1.43	—	1.43
Pelham	.	455	707,276	600.00	—	600.00	—	0.08	—	0.08
Pembroke	.	1,492	2,916,541	—	—	—	200,000.00	—	6.86	6.86
Pepperell	.	2,922	3,181,445	—	—	—	21,500.00	0.68	0.68	1.32
Plainfield	.	306	365,623	1,900.00	—	1,900.00	—	0.52	—	0.52
Plainville	.	1,583	1,647,831	10,000.00	—	10,000.00	—	0.61	0.71	1.32
Plymouth	.	511	750,062	5,000.00	—	5,000.00	—	0.67	—	0.67
Princeton	.	717	1,346,178	3,500.00	—	3,500.00	—	0.26	0.11	0.37
Provincetown	.	3,808	4,397,042	78,000.00	3,000.00	81,000.00	1,500.00	1.84	0.71	2.55
Raynham	.	2,136	1,916,239	48,500.00	—	48,500.00	31,000.00	2.53	—	2.53
Rehoboth	.	2,610	2,464,225	29,000.00	—	29,000.00	—	1.18	—	1.18
Richmond	.	583	713,880	800.00	—	800.00	—	0.11	—	0.11
Rockport	.	3,630	6,041,515	130,000.00	24,000.00	154,000.00	54,000.00	2.55	0.89	3.44
Roxley	.	1,356	1,458,061	10,200.00	1,500.00	11,700.00	3,200.00	0.80	0.22	1.02
Russell	.	1,237	4,051,239	29,850.00	39,000.00	68,850.00	52,000.00	1.70	1.28	2.98
Rutland	.	2,442	1,411,694	13,700.00	—	13,700.00	17,100.00	0.97	1.21	2.18
Salisbury	.	2,194	3,193,356	22,500.00	9,000.00	31,500.00	—	0.99	—	0.99
Sandwich	.	412	663,306	3,000.00	—	3,000.00	—	0.45	—	0.45
Sandwich	.	1,437	2,772,655	17,000.00	32,500.00	49,500.00	—	1.79	—	1.79
Seataue	.	3,118	13,431,803	81,700.00	8,000.00	89,700.00	—	0.67	5.67	6.34
Seekonk	.	4,762	5,226,185	96,500.00	—	96,500.00	5,000.00	1.85	—	1.85
Sharon	.	3,351	6,643,511	97,500.00	65,000.00	162,500.00	—	2.45	0.07	2.52
Shirley	.	2,427	2,157,722	19,500.00	4,500.00	24,000.00	—	1.11	—	1.11
Southampton	.	931	986,657	—	—	—	60,500.00	—	6.13	6.13
Southborough	.	2,166	3,307,992	41,500.00	—	41,500.00	318,000.00	1.26	9.61	10.87
Southwick	.	1,461	2,124,648	38,000.00	18,000.00	56,000.00	148,200.00	2.64	4.34	6.98
Stockbridge	.	1,762	5,766,045	81,000.00	—	81,000.00	92,200.00	1.40	—	1.40
Stow	.	1,142	1,493,501	6,200.00	2,000.00	8,200.00	—	0.55	—	0.55
Sturbridge	.	1,772	1,263,149	2,000.00	—	2,000.00	—	0.16	—	0.16
Sudbury	.	1,182	2,544,449	42,000.00	39,000.00	81,000.00	—	3.18	—	3.18
Sunderland	.	1,159	1,138,295	6,750.00	22,500.00	29,250.00	—	2.57	—	2.57
Sutton	.	2,147	1,859,625	1,000.00	—	1,000.00	—	0.05	—	0.05

Swansea	3,941	4,731,054	86,000.00	—	86,000.00	—	86,000.00	1.82	—	1.82
Templeton	4,159	3,090,114	20,000.00	—	—	—	—	2.20	—	2.20
Tisbury	1,541	6,479,515	108,615.00	—	108,615.00	41,000.00	—	1.68	0.63	2.31
Tolland	134	391,226	—	—	—	—	—	0.72	—	0.72
Topsfield	986	3,160,413	2,820.00	—	2,820.00	—	—	0.47	—	0.47
Townsend	1,752	2,553,405	11,000.00	—	15,000.00	—	—	0.43	—	0.43
Truro	513	1,671,152	2,000.00	—	11,000.00	—	—	0.12	—	0.12
Tunbridgeborough	1,358	1,353,757	8,675.00	—	2,000.00	—	—	0.64	—	0.64
Tynningham	246	429,976	650.00	—	8,675.00	—	—	0.15	—	0.15
Warwick	3,765	2,622,542	53,000.00	—	53,000.00	—	—	2.02	—	2.02
Warrington	967	409,262	7,000.00	—	7,000.00	—	—	1.71	—	1.71
Washington	222	217,193	3,000.00	—	3,000.00	—	—	1.38	—	1.38
Walsand	2,937	6,081,754	8,000.00	—	8,000.00	52,390.00	—	0.13	0.86	0.99
Wellfleet	823	2,084,000	4,000.00	—	4,000.00	—	—	0.19	—	0.19
Wentham	1,119	2,634,655	14,000.00	7,000.00	21,000.00	—	—	0.52	—	0.52
West Boylston	2,114	2,301,839	3,000.00	—	3,000.00	—	—	0.13	—	0.13
West Bridgwater	3,206	3,308,757	—	—	—	35,995.00	—	—	1.09	1.09
West Brookfield	1,235	1,422,254	5,000.00	—	5,000.00	13,500.00	—	0.35	0.95	1.30
Westford	3,600	4,111,403	76,900.00	—	76,900.00	—	—	1.87	—	1.87
Westminster	1,925	1,530,226	2,200.00	—	2,200.00	—	—	0.14	—	0.14
Weston	3,332	10,158,574	196,000.00	12,000.00	208,000.00	248,000.00	—	2.05	2.44	4.49
Westport	4,408	6,251,600	37,280.00	—	37,280.00	—	—	0.60	—	0.60
West Stockbridge	1,124	1,231,172	13,700.00	1,200.00	14,900.00	—	—	1.21	—	1.21
Whately	1,136	1,174,463	1,800.00	3,000.00	4,800.00	—	—	0.41	—	0.41
Wilbraham	2,719	3,228,278	24,000.00	—	24,000.00	77,000.00	—	0.74	2.39	3.13
Williamstown	3,900	7,423,076	48,000.00	21,000.00	69,000.00	—	—	0.93	—	0.93
Wilmington	4,013	4,571,221	3,500.00	—	3,500.00	325,000.00	—	0.08	7.11	7.19
Wrentham	3,584	3,947,708	25,000.00	—	25,000.00	—	—	0.63	0.71	1.34
Yarmouth	1,794	4,913,962	78,000.00	86,000.00	164,000.00	75,000.00	—	3.34	1.52	4.86
Totals	139,4732	\$630,502,443	\$4,885,373.66	\$1,953,948.28	\$6,839,321.94	\$4,717,998.16	\$11,557,320.10	1.08	0.75	1.83

1 Includes population of 65 towns having no funded debt.

2 Includes valuation of 65 towns having no funded debt

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1933:

Ashfield	Cheshirefield	Florida	New Salem	Royalston	Westhampton
Barre	Chilmark	Freestown	Oakham	Savoy	West Northbury
Becket	Colrain	Georgetown	Orleans	Shelburne	West Tisbury
Berlin	Dana	Gosnold	Otis	Shelburne	Westwood
Barnardston	Dighton	Granby	Peru	Shutesbury	Williamsburg
Bolton	Eastham	Mendon	Petersham	Shutesbury	Windsor
Boxborough	Eastmont	Middlefield	Philliston	Sterling	Worthington
Brimfield	Enfield	Mount Washington	Preccott	Upton	
Charlemont	Erving	New Ashford	Rochester	Wales	
		New Braintree	Rowe	Wendell	

PART I



CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Pages of Report
ATTLEBORO	Dec. 31, 1931	20, 21
BEVERLY	Dec. 31, 1931	18, 19
BOSTON	Dec. 31, 1931	4, 5
BROCKTON	Nov. 30, 1931	10, 11
CAMBRIDGE	Dec. 31, 1931	6, 7
CHELSEA	Dec. 31, 1931	14, 15
CHICOPEE	Nov. 30, 1931	14, 15
EVERETT	Dec. 31, 1931	14, 15
FALL RIVER	Dec. 31, 1931	6, 7
FITCHBURG	Nov. 30, 1931	16, 17
GARDNER	Dec. 31, 1931	22, 23
GLOUCESTER	Nov. 30, 1931	18, 19
HAVERHILL	Dec. 31, 1931	14, 15
HOLYOKE	Nov. 30, 1931	12, 13
LAWRENCE	Dec. 31, 1931	10, 11
LEOMINSTER	Dec. 31, 1931	20, 21
LOWELL	Dec. 31, 1931	8, 9
LYNN	Dec. 31, 1931	8, 9
MALDEN	Dec. 31, 1931	12, 13
MARLBOROUGH	Dec. 31, 1931	24, 25
MEDFORD	Dec. 31, 1931	12, 13
MELROSE	Dec. 31, 1931	20, 21
NEW BEDFORD	Nov. 30, 1931	8, 9
NEWBURYPORT	Dec. 19, 1931	24, 25
NEWTON	Dec. 31, 1931	10, 11
NORTH ADAMS	Nov. 30, 1931	20, 21
NORTHAMPTON	Nov. 30, 1931	18, 19
PEABODY	Dec. 31, 1931	22, 23
PITTSFIELD	Dec. 31, 1931	12, 13
QUINCY	Dec. 31, 1931	10, 11
REVERE	Dec. 31, 1931	18, 19
SALEM	Dec. 31, 1931	16, 17
SOMERVILLE	Dec. 31, 1931	8, 9
SPRINGFIELD	Nov. 30, 1931	6, 7
TAUNTON	Nov. 30, 1931	16, 17
WALTHAM	Jan. 31, 1932	16, 17
WESTFIELD	Dec. 31, 1931	22, 23
WOBURN	Dec. 31, 1931	22, 23
WORCESTER	Nov. 30, 1931	6, 7

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 781,188
REVENUE.		\$79,135,153.25
General		63,515,915.77
<i>Taxes</i>		<i>61,493,952.94</i>
Property, poll, and income		58,322,251.91
Corporation, bank, etc.		3,171,701.03
<i>Licenses and permits</i>		<i>298,705.79</i>
<i>Fines and forfeits</i>		<i>158,418.00</i>
<i>Grants and gifts</i>		<i>1,560,074.10</i>
For expenses		1,560,074.10
For outlays		—
All other		4,764.85
Commercial		15,619,237.48
<i>Special assessments</i>		<i>428,425.16</i>
To meet expenses		428,425.16
To meet outlays		—
<i>Privileges</i>		<i>873,258.56</i>
<i>Departmental</i>		<i>2,910,597.28</i>
General government		82,897.83
Protection of persons and property		95,900.17
Health and sanitation		179,809.57
Highways		31,531.11
Charities		861,899.34
Soldiers' benefits		49,376.62
Schools		402,014.88
Libraries		25,191.12
Recreation		125,093.97
Unclassified		1,056,882.67
<i>Public service enterprises</i>		<i>8,307,550.21</i>
Electric light		—
Water		4,869,790.41
All other		3,437,759.80
<i>Cemeteries</i>		<i>72,745.81</i>
<i>Interest</i>		<i>3,026,660.46</i>
On sinking funds		1,486,652.19
On trust and investment funds		849,521.40
All other		690,486.87
NON-REVENUE.		\$64,040,349.28
Offsets to outlays		61,775.99
<i>Departmental</i>		<i>51,457.49</i>
<i>Public service enterprises</i>		<i>10,318.50</i>
<i>Cemeteries</i>		—
Municipal indebtedness		39,932,906.00
<i>Loans, general purposes</i>		<i>2,860,000.00</i>
<i>Loans, public service enterprises</i>		<i>6,060,000.00</i>
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		<i>24,000,000.00</i>
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		<i>12,906.00</i>
Transfers		5,464,334.72
<i>From sinking funds</i>		<i>3,570,468.86</i>
All other		1,893,865.86
Refunds		562,543.63
Agency, trust, and investment		18,018,788.94
<i>Taxes and licenses for State</i>		<i>2,195,946.42</i>
<i>Taxes for county</i>		<i>3,542,585.16</i>
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>12,280,258.36</i>
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$79,196,929.24
Premiums		12,906.00
Municipal indebtedness		39,920,000.00
Transfers and refunds		6,026,878.35
Agency, trust, and investment		18,018,788.94
Total receipts		\$143,175,502.53
Balance on hand, including funds		16,620,924.10
GRAND TOTAL		\$159,796,426.63

Graded According to Population of 1930.

	PAYMENTS.	Boston POPULATION 781,188
Maintenance		\$63,431,420.29
<i>Departmental</i>		<i>59,488,891.36</i>
General government		2,197,780.33
Protection of persons and property		10,481,307.47
Health and sanitation		5,905,174.58
Highways		3,637,445.20
Charities		11,718,584.61
Soldiers' benefits		534,318.67
Schools		17,180,988.05
Libraries		1,259,693.82
Recreation		2,959,834.59
Pensions		3,013,453.64
Unclassified		600,310.40
<i>Public service enterprises</i>		<i>3,558,247.04</i>
Electric light		—
Water		2,435,130.18
All other		1,123,116.86
<i>Cemeteries</i>		<i>186,875.75</i>
<i>Administration of trust funds</i>		<i>197,406.14</i>
Interest		7,474,488.67
<i>Loans, general purposes</i>		<i>4,032,608.65</i>
<i>Loans, public service enterprises</i>		<i>3,441,880.12</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		22,799,712.87
<i>Departmental</i>		<i>14,823,531.65</i>
General government		—
Protection of persons and property		1,066,775.03
Health and sanitation		1,870,598.46
Highways		4,724,512.16
Charities		823,952.41
Schools		3,766,235.19
Libraries		309,794.65
Recreation		1,959,905.35
Unclassified		301,758.30
<i>Public service enterprises</i>		<i>7,976,181.32</i>
Electric light		—
Water		360,862.75
All other		7,615,318.57
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		33,022,143.66
<i>From sinking funds</i>		<i>3,570,468.86</i>
<i>From revenue and other sources</i>		<i>5,451,674.80</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>24,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		5,464,334.72
<i>To sinking funds from revenue</i>		<i>880,000.90</i>
<i>All other</i>		<i>4,584,333.82</i>
Refunds		562,543.63
Agency, trust, and investment		15,990,879.75
<i>Taxes and licenses for State</i>		<i>2,195,945.42</i>
<i>Taxes for county</i>		<i>3,542,585.16</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>10,252,349.17</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$70,905,908.96
<i>Permanent debt (except from sinking funds)</i>		<i>5,451,674.80</i>
<i>Sinking fund requirements from revenue</i>		<i>880,000.90</i>
Outlays		22,799,712.87
<i>Permanent debt from sinking funds</i>		<i>3,570,468.86</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans</i>		<i>24,000,000.00</i>
<i>Transfers (except to sinking funds) and refunds</i>		<i>5,146,877.45</i>
<i>Agency, trust, and investment</i>		<i>15,990,879.75</i>
Total payments		\$148,745,523.59
Balance on hand, including funds		11,050,903.04
GRAND TOTAL		\$159,796,426.63

¹ Includes serial payments amounting to \$724,668.86.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 195,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
REVENUE.	\$14,074,765.46	\$11,476,218.67	\$6,832,222.04	\$7,532,559.42
General	11,524,202.22	9,555,514.40	5,973,837.56	6,490,993.84
<i>Taxes</i>	<i>11,136,899.25</i>	<i>9,178,102.30</i>	<i>5,812,727.17</i>	<i>6,357,264.78</i>
Property, poll, and income	10,462,170.06	8,514,610.05	5,392,227.15	5,865,688.98
Corporation, bank, etc.	674,729.19	663,492.25	420,500.02	491,575.80
<i>Licenses and permits</i>	<i>33,840.26</i>	<i>32,131.74</i>	<i>18,383.86</i>	<i>23,912.66</i>
<i>Fines and forfeits</i>	<i>14,656.64</i>	<i>53,187.71</i>	<i>6,530.34</i>	<i>4,686.91</i>
<i>Grants and gifts</i>	<i>338,806.07</i>	<i>292,092.65</i>	<i>135,985.07</i>	<i>99,252.13</i>
For expenses	338,806.07	285,812.04	135,985.07	99,252.13
For outlays	—	6,280.61	—	—
All other	—	—	211.62	5,877.46
Commercial	2,550,563.24	1,920,704.27	858,384.48	1,041,565.58
<i>Special assessments</i>	<i>279,451.07</i>	<i>106,819.42</i>	<i>459.66</i>	<i>11,769.87</i>
To meet expenses	114,046.58	—	—	—
To meet outlays	165,404.49	106,819.42	459.66	11,759.87
<i>Privileges</i>	<i>300,744.25</i>	<i>333,621.91</i>	<i>125,443.16</i>	<i>135,451.71</i>
<i>Departmental</i>	<i>838,727.97</i>	<i>690,693.76</i>	<i>162,358.68</i>	<i>286,294.97</i>
General government	34,152.89	42,002.45	9,600.82	8,833.33
Protection of persons and property	22,203.41	9,071.91	2,403.52	7,878.18
Health and sanitation	110,308.80	29,918.17	34,713.05	29,956.34
Highways	32,506.57	65,954.53	397.49	6,483.45
Charities	413,965.90	124,521.43	83,912.96	55,724.51
Soldiers' benefits	15,965.19	5,580.35	6,241.35	7,120.60
Schools	172,392.24	264,022.36	20,797.21	23,886.18
Libraries	5,088.30	—	2,110.28	1,213.06
Recreation	32,144.67	49,393.88	—	4,779.93
Unclassified	—	228.68	2,112.00	140,419.39
<i>Public service enterprises</i>	<i>805,804.66</i>	<i>724,743.28</i>	<i>365,328.79</i>	<i>391,637.21</i>
Electric light	—	—	—	—
Water	805,804.66	724,743.28	364,573.42	391,637.21
All other	—	—	755.37	—
<i>Cemeteries</i>	<i>56,243.82</i>	<i>—</i>	<i>32,419.66</i>	<i>42,662.51</i>
<i>Interest</i>	<i>269,591.47</i>	<i>164,825.90</i>	<i>172,444.53</i>	<i>173,759.31</i>
On sinking funds	44,314.30	—	55,687.99	96,248.59
On trust and investment funds	43,800.56	2,350.65	5,181.58	3,023.40
All other	181,476.61	162,475.25	111,574.96	74,487.32
NON-REVENUE.	\$18,684,255.25	\$11,919,828.31	\$9,948,414.93	\$5,453,154.04
Offsets to outlays	453,315.29	36,603.38	399.00	—
<i>Departmental</i>	<i>405,193.62</i>	<i>36,603.38</i>	<i>399.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>48,122.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	13,166,257.49	10,642,057.33	9,166,939.70	4,043,667.68
<i>Loans, general purposes</i>	<i>2,940,000.00</i>	<i>—</i>	<i>3,500,000.00</i>	<i>449,000.00</i>
<i>Loans, public service enterprises</i>	<i>335,000.00</i>	<i>1,500,000.00</i>	<i>—</i>	<i>590,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,200,000.00</i>	<i>8,500,000.00</i>	<i>5,661,689.70</i>	<i>3,000,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>625,804.99</i>	<i>625,407.33</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>65,452.50</i>	<i>16,650.00</i>	<i>5,250.00</i>	<i>4,667.68</i>
Transfers	1,816,663.46	295,731.64	67,863.65	159,293.08
<i>From sinking funds</i>	<i>385,000.00</i>	<i>—</i>	<i>65,000.00</i>	<i>159,000.00</i>
All other	1,431,663.46	295,731.64	2,863.65	293.08
Refunds	390,537.03	25,791.84	157,169.12	87,069.19
Agency, trust, and investment	2,857,481.98	919,644.12	556,043.46	1,163,124.09
<i>Taxes and licenses for State</i>	<i>410,708.47</i>	<i>358,213.60</i>	<i>193,051.61</i>	<i>231,725.94</i>
<i>Taxes for county</i>	<i>569,280.00</i>	<i>561,430.52</i>	<i>192,976.99</i>	<i>328,045.37</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,848,990.51</i>	<i>—</i>	<i>170,014.86</i>	<i>603,352.78</i>
All other	28,503.00	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$14,528,080.75	\$11,512,822.05	\$6,832,621.04	\$7,532,559.42
Premiums	65,452.50	16,650.00	5,250.00	4,667.68
Municipal indebtedness	13,100,804.99	10,625,407.33	9,161,689.70	4,039,000.00
Transfers and refunds	2,207,200.49	321,523.48	225,032.77	246,362.27
Agency, trust, and investment	2,857,481.98	919,644.12	556,043.46	1,163,124.09
Total receipts	\$32,759,020.71	\$23,396,046.98	\$16,780,636.97	\$12,985,713.46
Balance on hand, including funds	1,686,854.89	3,883,467.65	482,450.38	406,363.49
GRAND TOTAL	\$34,445,875.60	\$27,279,514.63	\$17,263,087.35	\$13,392,076.95

Graded According to Population of 1930 — Continued.

PAYMENTS.	Worcester POPULATION 193,311	Springfield POPULATION 149,900	Fall River POPULATION 115,274	Cambridge POPULATION 113,643
Maintenance	\$11,325,848.01	\$9,640,349.46	\$5,203,209.15	\$5,213,189.24
<i>Departmental</i>	<i>10,976,842.51</i>	<i>9,324,145.59</i>	<i>4,984,758.87</i>	<i>4,897,519.11</i>
General government	427,680.88	414,150.34	186,151.95	252,909.96
Protection of persons and property	2,074,724.51	1,730,480.78	783,165.94	909,991.64
Health and sanitation	824,133.96	869,444.54	332,919.85	684,745.51
Highways	979,675.33	964,829.72	210,851.57	281,734.09
Charities	1,897,241.45	1,083,800.17	835,890.91	714,930.51
Soldiers' benefits	120,709.23	75,822.43	117,785.90	54,535.69
Schools	3,989,319.63	3,448,095.14	1,429,462.07	1,554,625.43
Libraries	188,220.06	223,990.00	51,756.79	76,546.96
Recreation	209,748.44	362,950.98	54,873.54	226,162.77
Pensions	180,957.19	49,502.07	126,781.97	104,688.95
Unclassified	84,431.83	101,079.42	855,118.38	36,647.60
<i>Public service enterprises</i>	<i>288,284.09</i>	<i>315,703.87</i>	<i>186,775.76</i>	<i>263,102.78</i>
Electric light	—	—	—	—
Water	287,498.25	315,703.87	185,425.77	263,102.78
All other	785.84	—	1,349.99	—
<i>Cemeteries</i>	<i>60,716.41</i>	<i>—</i>	<i>31,674.52</i>	<i>52,567.35</i>
<i>Administration of trust funds</i>	<i>5.00</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
Interest	570,049.79	842,425.02	636,163.88	486,959.10
<i>Loans, general purposes</i>	<i>399,007.38</i>	<i>547,457.50</i>	<i>613,151.38</i>	<i>455,658.00</i>
<i>Loans, public service enterprises</i>	<i>171,042.41</i>	<i>294,967.52</i>	<i>23,012.50</i>	<i>31,021.10</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>280.00</i>
Outlays	4,621,371.58	4,684,491.81	207,675.50	1,677,448.23
<i>Departmental</i>	<i>4,026,412.31</i>	<i>2,443,986.75</i>	<i>168,629.32</i>	<i>1,248,204.24</i>
General government	3,918.59	16,725.49	—	—
Protection of persons and property	11,530.72	54,594.85	150,855.89	12,832.37
Health and sanitation	1,086,126.69	1,042,895.81	—	129,163.95
Highways	1,414,403.27	566,450.40	504.71	762,722.20
Charities	—	9,799.98	—	43,163.10
Schools	1,274,455.67	457,912.10	17,268.72	254,908.58
Libraries	10,262.44	—	—	2,914.04
Recreation	6,212.10	283,233.84	—	42,500.00
Unclassified	219,502.83	12,374.25	—	—
<i>Public service enterprises</i>	<i>594,959.27</i>	<i>2,240,505.06</i>	<i>39,046.18</i>	<i>424,177.83</i>
Electric light	—	—	—	—
Water	594,959.27	2,240,505.06	39,046.18	424,177.83
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,066.16</i>
Municipal indebtedness	12,173,060.37	8,817,845.48	9,979,510.34	4,074,148.04
<i>From sinking funds</i>	<i>385,000.00</i>	<i>—</i>	<i>65,000.00</i>	<i>159,000.00</i>
<i>From revenue and other sources</i>	<i>1,549,200.00</i>	<i>1,220,500.00</i>	<i>1,287,820.64</i>	<i>915,148.04</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,700,000.00</i>	<i>7,000,000.00</i>	<i>8,626,689.70</i>	<i>3,000,000.00</i>
<i>Warrants or orders, previous years</i>	<i>538,860.37</i>	<i>597,345.48</i>	<i>—</i>	<i>—</i>
Transfers	1,816,663.46	295,731.64	67,863.65	159,293.08
<i>To sinking funds from revenue</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,802,663.46</i>	<i>295,731.64</i>	<i>67,863.65</i>	<i>159,293.08</i>
Refunds	390,537.03	25,791.84	157,169.12	87,069.19
Agency, trust, and investment	2,484,094.02	919,644.12	551,267.55	1,096,569.27
<i>Taxes and licenses for State</i>	<i>410,708.47</i>	<i>358,213.60</i>	<i>193,051.61</i>	<i>231,725.94</i>
<i>Taxes for county</i>	<i>569,280.00</i>	<i>561,430.52</i>	<i>192,976.99</i>	<i>328,045.37</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,475,602.55</i>	<i>—</i>	<i>165,238.95</i>	<i>536,797.96</i>
<i>All other</i>	<i>28,503.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$11,895,897.80	\$10,482,774.48	\$5,839,373.03	\$5,700,148.34
Permanent debt (except from sinking funds)	1,549,200.00	1,220,500.00	1,287,820.64	915,148.04
Sinking fund requirements from revenue	14,000.00	—	—	—
Outlays	4,621,371.58	4,684,491.81	207,675.50	1,677,448.23
Permanent debt from sinking funds	385,000.00	—	65,000.00	159,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	10,238,860.37	7,597,345.48	8,626,689.70	3,000,000.00
Transfers (except to sinking funds) and refunds	2,193,200.49	321,523.48	225,032.77	246,362.27
Agency, trust, and investment	2,481,094.02	919,644.12	551,267.55	1,096,569.27
Total payments	\$33,381,624.26	\$25,226,279.37	\$16,802,859.19	\$12,794,676.15
<i>Balance on hand, including funds</i>	<i>1,064,251.34</i>	<i>2,053,235.26</i>	<i>460,228.16</i>	<i>597,400.80</i>
GRAND TOTAL	\$34,445,875.60	\$27,279,514.63	\$17,263,087.35	\$13,392,076.95

¹ Includes \$100,000 fire station loan cancelled.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
REVENUE.	\$6,782,425.36	\$4,772,061.11	\$5,475,023.83	\$5,095,023.75
General	5,913,184.49	3,849,415.08	4,458,129.20	4,346,942.00
Taxes	5,688,113.62	3,747,392.52	4,336,610.72	4,209,244.63
Property, poll, and income	5,089,415.18	3,586,926.22	4,069,064.66	3,939,846.81
Corporation, bank, etc.	598,698.44	160,466.30	267,546.06	269,397.82
Licenses and permits	17,179.31	17,171.78	21,537.46	13,679.18
Fines and forfeits	10,187.43	8,704.01	14,333.62	16,811.90
Grants and gifts	196,704.13	76,139.67	85,597.40	107,206.29
For expenses	196,704.13	76,139.67	85,597.40	107,206.29
For outlays	—	—	—	—
All other	1,000.00	7.10	—	—
Commercial	869,240.87	922,646.03	1,016,894.63	748,081.75
Special assessments	8,653.35	55,093.29	41,389.05	23,959.91
To meet expenses	—	45,875.30	—	2,498.41
To meet outlays	8,653.35	9,217.99	41,389.05	21,461.50
Privileges	125,321.25	143,078.10	153,917.85	104,823.20
Departmental	211,352.34	231,026.52	225,782.24	181,567.44
General government	11,725.07	10,903.00	11,037.36	10,717.76
Protection of persons and property	2,713.54	1,924.64	5,359.00	4,437.83
Health and sanitation	39,566.14	11,659.80	34,016.75	17,219.20
Highways	16,113.96	4,350.47	306.05	386.84
Charities	79,897.14	112,898.47	103,110.16	58,326.82
Soldiers' benefits	5,426.87	7,101.20	10,473.57	6,912.80
Schools	49,253.85	18,174.29	45,579.36	69,402.95
Libraries	1,252.80	2,388.87	2,380.68	555.90
Recreation	4,545.55	897.75	7,146.45	6,617.52
Unclassified	857.42	60,727.03	6,352.86	6,989.82
Public service enterprises.	367,722.40	444,155.15	445,078.86	321,872.24
Electric light	—	—	—	—
Water	363,906.04	444,155.15	445,078.86	321,872.24
All other	3,816.36	—	—	—
Cemeteries	45,266.20	—	62,195.05	32,883.40
Interest	110,925.33	49,293.97	88,531.58	82,975.56
On sinking funds	31,363.12	—	27,841.87	—
On trust and investment funds	20,883.25	2,307.59	10,673.83	6,689.31
All other	58,678.96	46,986.38	50,015.88	76,286.25
NON-REVENUE.	\$7,766,802.26	\$3,733,188.86	\$7,517,544.26	\$5,938,474.33
Offsets to outlays	9,050.25	—	13,728.34	25,067.95
Departmental	404.00	—	1,370.23	22,416.86
Public service enterprises	8,646.25	—	12,358.11	2,651.09
Cemeteries	—	—	—	—
Municipal indebtedness	7,091,711.14	3,258,402.53	6,646,508.90	5,263,523.84
Loans, general purposes	—	229,000.00	1,015,000.00	510,000.00
Loans, public service enterprises	—	—	25,000.00	250,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	6,890,000.00	3,027,000.00	5,603,200.00	4,515,000.00
Unpaid warrants or orders, current year	201,711.14	—	—	186,323.84
Premiums	—	2,402.53	3,308.90	2,200.00
Transfers	53,085.92	39,644.30	105,301.77	69,172.88
From sinking funds	14,000.00	—	25,000.00	—
All other	39,085.92	39,644.30	80,301.77	69,172.88
Refunds	35,248.06	25,767.63	11,924.70	127,234.26
Agency, trust, and investment	577,706.89	409,374.40	740,080.55	453,475.40
Taxes and licenses for State	226,405.37	162,108.68	176,237.00	166,844.50
Taxes for county	231,375.47	216,291.45	238,514.66	232,734.05
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	119,926.05	31,974.27	325,328.89	53,896.85
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$6,791,475.61	\$4,772,061.11	\$5,488,752.17	\$5,120,091.70
Premiums	—	2,402.53	3,308.90	2,200.00
Municipal indebtedness	7,091,711.14	3,256,000.00	6,643,200.00	5,261,323.84
Transfers and refunds	88,333.98	65,411.93	117,226.47	196,407.14
Agency, trust, and investment	577,706.89	409,374.40	740,080.55	453,475.40
Total receipts	\$14,549,227.62	\$8,505,249.97	\$12,992,568.09	\$11,033,498.08
Balance on hand, including funds	639,184.46	1,074,220.82	590,157.16	203,490.10
GRAND TOTAL	\$15,188,412.08	\$9,579,470.79	\$13,582,725.25	\$11,236,988.18

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Bedford POPULATION 112,597	Somerville POPULATION 103,908	Lynn POPULATION 102,320	Lowell POPULATION 100,234
Maintenance	\$5,147,352.98	\$4,312,965.78	\$4,835,075.60	\$4,497,365.87
<i>Departmental</i>	<i>4,886,455.57</i>	<i>4,113,571.69</i>	<i>4,543,358.03</i>	<i>4,181,706.47</i>
General government	221,270.84	226,915.37	171,529.78	235,019.86
Protection of persons and property	1,031,325.49	799,129.03	891,851.76	875,386.22
Health and sanitation	554,698.37	491,491.56	497,181.80	439,349.96
Highways	277,525.14	371,502.46	358,040.12	316,069.97
Charities	699,939.87	411,014.98	600,250.25	553,299.72
Soldiers' benefits	165,628.40	59,011.75	82,552.30	81,665.75
Schools	1,742,944.23	1,363,352.78	1,538,582.98	1,404,296.73
Libraries	76,872.34	101,753.39	82,712.86	39,988.58
Recreation	71,518.13	190,136.02	193,195.33	55,403.37
Pensions	33,957.06	83,088.65	74,670.79	43,754.47
Unclassified	10,775.70	16,175.70	52,790.06	137,471.84
<i>Public service enterprises</i>	<i>202,958.65</i>	<i>199,394.09</i>	<i>212,368.20</i>	<i>282,626.54</i>
Electric light	—	—	—	—
Water	201,209.99	199,394.09	212,368.20	281,196.54
All other	1,748.66	—	—	1,430.00
<i>Cemeteries</i>	<i>57,938.76</i>	<i>—</i>	<i>77,604.24</i>	<i>33,032.86</i>
Administration of trust funds	—	—	1,745.13	—
Interest	600,143.69	307,379.08	376,819.19	328,048.37
Loans, general purposes	541,249.94	196,632.32	334,097.11	315,892.68
Loans, public service enterprises	58,893.75	110,696.76	41,789.58	12,155.69
Loans, cemeteries	—	—	932.50	—
Outlays	308,959.35	917,077.22	1,250,976.30	730,267.77
<i>Departmental</i>	<i>252,115.58</i>	<i>892,315.96</i>	<i>1,193,857.57</i>	<i>484,868.37</i>
General government	3,729.84	8,751.83	—	—
Protection of persons and property	2,137.50	2,235.07	137,226.43	18.19
Health and sanitation	3,311.68	10,997.21	140,476.79	66,057.64
Highways	24,742.60	132,457.31	288,572.93	393,836.20
Charities	3,165.00	272.50	—	10,913.02
Schools	215,028.96	698,948.28	596,476.64	—
Libraries	—	404.05	—	333.00
Recreation	—	38,249.71	31,054.78	13,710.32
Unclassified	—	—	50.00	—
<i>Public service enterprises</i>	<i>56,068.56</i>	<i>24,761.26</i>	<i>46,867.12</i>	<i>245,399.40</i>
Electric light	—	—	—	—
Water	56,068.56	24,761.26	46,867.12	245,399.40
All other	—	—	—	—
Cemeteries	775.21	—	10,261.61	—
Municipal indebtedness	8,283,866.00	3,183,214.89	5,838,067.51	4,848,989.78
From sinking funds	14,000.00	—	25,000.00	—
From revenue and other sources	1,183,000.00	366,214.89	632,867.51	698,070.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	6,830,000.00	2,827,000.00	5,180,200.00	4,150,000.00
Warrants or orders, previous years	256,866.00	—	—	919.78
Transfers	53,085.92	39,644.30	105,301.77	69,172.88
To sinking funds from revenue	—	—	5,000.00	—
All other	53,085.92	39,644.30	100,301.77	69,172.88
Refunds	35,248.06	25,767.63	11,924.70	127,234.26
Agency, trust, and investment	592,812.60	410,090.46	752,781.99	452,532.38
Taxes and licenses for State	226,405.37	162,108.68	176,237.00	166,844.50
Taxes for county	231,375.47	215,291.45	238,514.66	232,734.05
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	135,031.76	32,690.33	338,030.33	52,953.83
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$5,747,496.67	\$4,620,344.86	\$5,211,894.79	\$4,825,414.24
Permanent debt (except from sinking funds)	1,183,000.00	356,214.89	632,867.51	698,070.00
Sinking fund requirements from revenue	—	—	5,000.00	—
Outlays	308,959.35	917,077.22	1,250,976.30	730,267.77
Permanent debt from sinking funds	14,000.00	—	25,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,086,866.00	2,827,000.00	5,180,200.00	4,150,919.78
Transfers (except to sinking funds) and refunds	88,333.98	65,411.93	112,226.47	196,407.14
Agency, trust, and investment	592,812.60	410,090.46	752,781.99	452,532.38
Total payments	\$15,021,468.60	\$9,196,139.36	\$13,170,947.06	\$11,053,611.31
Balance on hand, including funds	166,943.48	383,331.43	411,778.19	183,376.87
GRAND TOTAL	\$15,188,412.08	\$9,579,470.79	\$13,582,725.25	\$11,236,988.18

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
REVENUE.	\$4,548,286.25	\$5,415,434.86	\$5,745,059.28	\$3,870,753.52
General	4,050,381.87	4,300,659.44	4,582,159.84	3,122,892.98
Taxes	3,939,047.18	4,185,149.00	4,478,924.72	3,057,541.31
Property, poll, and income	3,563,183.04	4,067,156.66	4,356,563.10	2,870,592.42
Corporation, bank, etc.	375,864.14	117,992.34	122,361.62	186,948.89
Licenses and permits	10,889.22	13,888.30	3,950.30	9,182.73
Fines and forfeits	7,497.00	4,935.98	3,660.67	6,833.55
Grants and gifts	92,948.47	96,686.16	95,624.15	50,336.39
For expenses	92,948.47	96,686.16	95,624.15	50,336.39
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	497,904.38	1,114,775.42	1,162,899.44	747,860.54
Special assessments	13,560.36	93,363.03	141,316.30	39,977.48
To meet expenses	468.49	1,983.82	6,242.01	5,613.50
To meet outlays	13,091.87	91,379.21	135,074.29	34,363.98
Privileges	95,556.72	163,377.87	220,931.96	120,731.13
Departmental	77,141.42	129,447.05	107,788.33	229,097.13
General government	5,952.61	11,390.94	12,452.23	11,656.70
Protection of persons and property	7,134.18	2,173.18	4,051.01	2,013.38
Health and sanitation	18,471.68	35,269.77	1,366.82	151,895.13
Highways	51.25	3,498.60	24,803.74	2,424.73
Charities	34,143.08	218,148.15	21,705.75	43,398.71
Soldiers' benefits	2,757.00	1,644.00	2,288.50	6,168.75
Schools	5,182.70	14,719.46	12,521.77	8,986.44
Libraries	891.12	3,457.12	10,333.21	1,928.03
Recreation	280.00	—	2,000.37	615.26
Unclassified	2,274.80	1,145.83	16,264.93	10.00
Public service enterprises	250,519.88	415,319.85	561,822.26	261,576.18
Electric light	—	—	—	—
Water	250,519.88	415,319.85	561,822.26	261,576.18
All other	—	—	—	—
Cemeteries	14,091.84	29,189.98	37.50	17,062.75
Interest	47,034.16	122,077.64	131,003.09	79,415.87
On sinking funds	1,914.17	—	37,236.29	26,757.44
On trust and investment funds	1,186.65	21,288.32	22,139.58	5,002.09
All other	43,933.34	100,789.32	71,627.22	47,656.34
NON-REVENUE.	\$4,387,127.79	\$3,675,337.72	\$4,514,403.67	\$3,669,496.21
Offsets to outlays	5,191.10	862.68	28,327.59	19,331.52
Departmental	4,075.00	862.68	28,327.59	8,443.76
Public service enterprises	1,116.10	—	—	10,887.76
Cemeteries	—	—	—	—
Municipal indebtedness	3,947,650.00	3,161,738.65	3,133,475.80	3,265,803.80
Loans, general purposes	896,000.00	510,000.00	1,315,000.00	207,000.00
Loans, public service enterprises	—	50,000.00	—	201,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,050,000.00	2,600,000.00	1,650,000.00	2,850,000.00
Unpaid warrants or orders, current year	—	—	149,494.23	—
Premiums	1,650.00	1,738.65	18,981.57	7,803.80
Transfers	3,234.29	46,139.26	111,000.00	43,894.00
From sinking funds	—	—	95,000.00	28,000.00
All other	3,234.29	46,139.26	16,000.00	15,894.00
Refunds	13,453.16	29,252.35	16,616.69	9,087.84
Agency, trust, and investment	417,599.24	437,344.78	1,224,983.59	331,379.05
Taxes and licenses for State	163,635.67	154,031.78	165,753.22	105,862.00
Taxes for county	230,171.55	160,561.39	243,448.78	189,906.31
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	23,792.12	122,751.61	815,781.59	35,610.74
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$4,553,477.35	\$5,416,297.54	\$5,773,386.87	\$3,890,085.04
Premiums	1,650.00	1,738.65	18,981.57	7,803.80
Municipal indebtedness	3,946,000.00	3,160,000.00	3,114,494.23	3,258,000.00
Transfers and refunds	16,687.45	75,391.61	127,616.69	52,981.84
Agency, trust, and investment	417,599.24	437,344.78	1,224,983.59	331,379.05
Total receipts	\$8,935,414.04	\$9,090,772.58	\$10,259,462.95	\$7,540,249.73
Balance on hand, including funds	436,115.94	571,565.28	237,996.78	491,480.90
GRAND TOTAL	\$9,371,529.98	\$9,662,337.86	\$10,497,459.73	\$8,031,730.63

¹ Includes \$9 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lawrence POPULATION 85,068	Quincy POPULATION 71,983	Newton POPULATION 65,276	Brockton POPULATION 63,797
Maintenance	\$3,989,290.37	\$3,657,390.13	\$4,180,498.24	\$3,076,840.52
<i>Departmental</i>	<i>3,706,982.76</i>	<i>3,461,282.73</i>	<i>3,940,734.02</i>	<i>2,920,337.37</i>
General government	169,741.49	156,936.26	196,235.22	163,376.86
Protection of persons and property	758,362.47	586,091.48	653,603.09	588,964.36
Health and sanitation	433,204.25	430,902.66	412,649.86	314,869.42
Highways	388,963.24	346,102.10	686,859.66	311,853.69
Charities	370,730.41	486,651.62	123,119.54	354,964.70
Soldiers' benefits	54,799.23	21,826.35	24,130.29	54,491.78
Schools	1,334,518.90	1,219,523.09	1,430,018.41	995,293.17
Libraries	60,681.51	72,647.08	89,914.85	45,719.45
Recreation	72,052.41	112,778.57	189,627.17	35,293.27
Pensions	19,650.10	17,818.34	98,968.20	39,974.39
Unclassified	44,275.75	10,005.18	35,607.73	15,536.28
<i>Public service enterprises</i>	<i>249,208.57</i>	<i>167,667.28</i>	<i>237,901.35</i>	<i>136,993.06</i>
Electric light	—	—	—	—
Water	249,208.57	167,067.28	237,901.35	136,993.06
All other	—	—	—	—
<i>Cemeteries</i>	<i>33,099.04</i>	<i>28,723.79</i>	<i>1,360.69</i>	<i>19,510.09</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>316.33</i>	<i>502.18</i>	<i>—</i>
Interest	240,842.80	410,706.97	329,221.53	193,891.45
<i>Loans, general purposes</i>	<i>230,802.80</i>	<i>303,315.90</i>	<i>307,078.91</i>	<i>129,860.00</i>
<i>Loans, public service enterprises</i>	<i>10,040.00</i>	<i>107,263.57</i>	<i>22,142.62</i>	<i>63,941.45</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>127.50</i>	<i>—</i>	<i>90.00</i>
Outlays	814,523.76	1,366,632.09	1,623,039.85	689,692.66
<i>Departmental</i>	<i>770,367.44</i>	<i>1,296,856.51</i>	<i>1,521,088.05</i>	<i>475,719.33</i>
General government	—	—	152,424.21	—
Protection of persons and property	—	77,876.53	179,599.02	—
Health and sanitation	21,294.04	199,290.11	236,247.22	75,189.40
Highways	567,655.38	458,956.01	165,201.69	265,074.00
Charities	—	171,331.13	—	70,568.49
Schools	164,732.87	325,907.19	659,976.40	27,831.69
Libraries	—	2,011.25	—	—
Recreation	—	61,484.29	80,265.75	36,889.79
Unclassified	16,685.15	—	47,373.76	165.96
<i>Public service enterprises</i>	<i>44,156.32</i>	<i>67,113.45</i>	<i>101,951.80</i>	<i>204,851.56</i>
Electric light	—	—	—	—
Water	44,156.32	67,113.45	101,951.80	204,851.56
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,662.13</i>	<i>—</i>	<i>9,121.77</i>
Municipal indebtedness	3,235,250.00	3,428,694.89	2,473,160.20	3,141,350.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>95,000.00</i>	<i>28,000.00</i>
<i>From revenue and other sources</i>	<i>535,250.00</i>	<i>928,694.89</i>	<i>482,834.44</i>	<i>513,350.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,700,000.00</i>	<i>2,500,000.00</i>	<i>1,750,000.00</i>	<i>2,600,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>145,325.76</i>	<i>—</i>
Transfers	3,234.29	46,139.26	111,000.00	43,894.00
<i>To sinking funds from revenue</i>	<i>2,800.00</i>	<i>—</i>	<i>6,000.00</i>	<i>15,000.00</i>
<i>All other</i>	<i>434.29</i>	<i>46,139.26</i>	<i>105,000.00</i>	<i>28,894.00</i>
Refunds	13,453.16	29,252.35	16,616.69	9,087.84
Agency, trust, and investment	423,065.77	388,022.85	1,089,337.83	350,983.10
<i>Taxes and licenses for State</i>	<i>163,635.57</i>	<i>154,031.78</i>	<i>165,753.22</i>	<i>105,862.00</i>
<i>Taxes for county</i>	<i>230,171.55</i>	<i>160,561.89</i>	<i>243,448.78</i>	<i>189,906.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>29,258.65</i>	<i>73,429.68</i>	<i>680,135.83</i>	<i>55,214.79</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$4,230,133.17	\$4,068,097.10	\$4,509,719.77	\$3,270,731.97
Permanent debt (except from sinking funds)	535,250.00	928,694.89	482,834.44	513,350.00
Sinking fund requirements from revenue	2,800.00	—	6,000.00	15,000.00
Outlays	814,523.76	1,366,632.09	1,623,039.85	689,692.66
Permanent debt from sinking funds	—	—	95,000.00	28,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	2,700,000.00	2,500,000.00	1,895,325.76	2,600,000.00
Transfers (except to sinking funds) and refunds	13,887.45	75,391.61	121,616.69	37,981.84
Agency, trust, and investment	423,065.77	388,022.85	1,089,337.83	350,983.10
Total payments	\$8,719,660.15	\$9,326,838.54	\$9,822,874.34	\$7,505,739.57
Balance on hand, including funds	651,869.83	335,499.32	674,585.89	525,991.06
GRAND TOTAL	\$9,371,529.98	\$9,662,337.86	\$10,497,459.73	\$8,031,730.63

TABLE I. — *Summary of Financial Transactions.* Cities

RECEIPTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
REVENUE.	\$3,137,867.89	\$3,189,538.35	\$4,715,887.84	\$2,730,612.19
General	2,480,383.40	2,596,901.01	2,991,251.24	2,296,190.12
Taxes	2,425,562.68	2,547,151.56	2,885,101.51	2,238,364.43
Property, poll, and income	2,377,777.19	2,458,375.27	2,528,357.18	2,092,319.94
Corporation, bank, etc.	47,785.39	88,776.29	356,744.33	146,044.49
Licenses and permits	8,641.25	7,269.10	10,840.88	10,233.67
Fines and forfeits	6,163.38	4,219.24	7,937.66	4,688.32
Grants and gifts	40,016.19	38,261.11	87,371.19	42,903.80
For expenses	40,016.19	38,261.11	87,371.19	42,903.80
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	657,484.49	592,637.34	1,724,636.60	434,422.07
Special assessments	81,411.52	58,176.61	17,636.87	82,266.16
To meet expenses	42,678.94	35,478.35	—	48,495.28
To meet outlays	38,732.58	22,698.16	17,636.87	33,770.88
Privileges	122,741.71	88,591.97	79,030.06	89,548.16
Departmental	135,577.05	134,409.04	87,369.37	61,360.19
General government	8,050.85	6,603.29	4,960.50	7,109.99
Protection of persons and property	1,077.61	3,619.19	1,346.66	1,346.83
Health and sanitation	13,757.47	15,980.82	14,944.54	9,800.91
Highways	841.05	126.70	3,809.06	2,244.84
Charities	41,916.13	70,662.66	47,529.27	25,925.04
Soldiers' benefits	1,436.50	3,729.54	1,705.50	2,526.40
Schools	36,792.83	3,331.54	12,454.16	11,655.18
Libraries	1,903.76	2,445.94	—	—
Recreation	—	—	547.50	751.00
Unclassified	29,800.85	127,849.36	72.18	—
Public service enterprises	210,693.81	196,852.66	1,455,221.39	167,219.74
Electric light	—	—	1,257,907.67	—
Water	210,693.81	196,852.66	197,313.72	166,986.94
All other	—	—	—	232.80
Cemeteries	41,305.98	25,475.60	—	—
Interest	65,754.42	89,131.56	85,378.91	34,027.82
On sinking funds	3,063.73	11,269.19	—	—
On trust and investment funds	5,200.44	26,084.40	33,239.34	—
All other	57,490.25	51,777.97	52,139.57	34,027.82
NON-REVENUE.	\$3,203,440.11	\$3,456,915.49	\$3,675,070.21	\$2,127,885.10
Offsets to outlays	44,122.79	28,475.52	49,192.69	200.00
Departmental	32,810.54	28,475.52	49,192.69	200.00
Public service enterprises	11,312.25	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	2,842,174.50	3,074,534.73	3,177,741.80	1,824,500.00
Loans, general purposes	375,000.00	150,000.00	320,000.00	74,500.00
Loans, public service enterprises	65,000.00	—	100,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	2,400,000.00	2,850,000.00	2,750,000.00	1,750,000.00
Unpaid warrants or orders, current year	—	74,111.73	—	—
Premiums	2,174.50	423.00	7,741.80	—
Transfers	9,141.23	33,424.03	48,475.09	426.65
From sinking funds	—	12,000.00	—	—
All other	9,141.23	21,424.03	48,475.09	426.65
Refunds	6,833.70	14,724.29	16,386.07	5,976.40
Agency, trust, and investment	301,167.89	305,756.92	383,274.56	296,782.05
Taxes and licenses for State	95,143.41	91,604.00	156,827.85	85,850.00
Taxes for county	127,455.53	122,970.29	216,513.16	172,293.53
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	78,568.95	91,182.63	29,933.55	38,638.52
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$3,181,990.68	\$3,218,013.87	\$4,765,080.53	\$2,730,812.19
Premiums	2,174.50	423.00	7,741.80	—
Municipal indebtedness	2,840,000.00	3,074,111.73	3,170,000.00	1,824,500.00
Transfers and refunds	15,974.93	48,148.32	64,861.16	6,403.05
Agency, trust, and investment	301,167.89	305,756.92	383,274.56	296,782.05
Total receipts	\$6,341,308.00	\$6,646,453.84	\$8,390,958.05	\$4,858,497.29
Balance on hand, including funds	388,900.81	597,563.00	979,828.02	529,374.79
GRAND TOTAL	\$6,730,208.81	\$7,244,016.84	\$9,370,786.07	\$5,387,872.08

¹ Includes \$25 from administration of trust funds.² Includes \$554,088.01 from gas.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medford POPULATION 59,714	Malden POPULATION 58,036	Holyoke POPULATION 56,537	Pittsfield POPULATION 49,677
Maintenance	\$2,522,280.63	\$2,561,192.33	\$4,012,902.99	\$2,118,022.28
<i>Departmental</i>	<i>2,384,637.87</i>	<i>2,419,576.60</i>	<i>2,942,472.02</i>	<i>2,050,433.07</i>
General government	151,464.46	94,168.10	162,784.68	93,833.53
Protection of persons and property	410,687.66	519,128.55	632,316.08	317,403.42
Health and sanitation	253,067.34	271,764.88	307,511.53	140,762.41
Highways	185,258.21	200,572.97	262,218.09	261,526.10
Charities	129,239.96	255,361.97	369,810.70	230,651.80
Soldiers' benefits	42,427.55	54,939.03	61,828.65	42,956.67
Schools	1,039,124.39	806,710.14	924,362.06	849,198.00
Libraries	34,899.12	52,366.46	46,000.00	27,500.00
Recreation	90,705.31	96,551.88	70,042.80	27,831.88
Pensions	17,367.78	37,978.83	45,519.67	3,672.00
Unclassified	30,296.09	30,031.29	60,077.76	55,097.26
<i>Public service enterprises</i>	<i>102,797.30</i>	<i>100,864.81</i>	<i>1,070,430.97</i>	<i>67,559.21</i>
Electric light	—	—	1,921,566.76	—
Water	102,797.30	100,864.81	148,864.21	66,052.48
All other	—	—	—	1,536.73
<i>Cemeteries</i>	<i>34,945.46</i>	<i>40,135.95</i>	—	—
<i>Administration of trust funds</i>	—	614.97	—	—
Interest	266,693.45	222,559.97	233,194.34	142,461.56
<i>Loans, general purposes</i>	<i>201,775.20</i>	<i>172,709.66</i>	<i>161,332.12</i>	<i>115,031.56</i>
<i>Loans, public service enterprises</i>	<i>63,600.75</i>	<i>49,856.31</i>	<i>71,862.22</i>	<i>27,430.00</i>
<i>Loans, cemeteries</i>	<i>1,317.50</i>	—	—	—
Outlays	497,954.11	420,177.23	1,101,907.95	702,792.69
<i>Departmental</i>	<i>422,977.62</i>	<i>377,798.00</i>	<i>944,417.74</i>	<i>632,896.08</i>
General government	438.33	—	—	—
Protection of persons and property	5,470.42	1,554.81	1,145.76	29,615.64
Health and sanitation	166,197.64	69,507.88	129,620.44	68,889.95
Highways	157,360.26	282,819.31	347,448.02	87,922.59
Charities	—	13,638.17	—	19,140.66
Schools	92,111.73	—	462,207.19	396,700.69
Libraries	—	146.00	—	—
Recreation	1,399.24	10,101.83	3,996.33	30,626.55
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>74,829.49</i>	<i>42,379.23</i>	<i>157,490.21</i>	<i>69,896.61</i>
Electric light	—	—	2,125,128.26	—
Water	74,829.49	42,379.23	32,361.95	69,896.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>147.00</i>	—	—	—
Municipal indebtedness	2,433,346.66	3,283,656.72	2,682,500.00	1,764,000.00
<i>From sinking funds</i>	—	12,000.00	—	—
<i>From revenue and other sources</i>	<i>483,346.66</i>	<i>361,279.99</i>	<i>557,500.00</i>	<i>414,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,950,000.00</i>	<i>2,850,000.00</i>	<i>2,125,000.00</i>	<i>1,350,000.00</i>
<i>Warrants or orders, previous years</i>	—	60,376.73	—	—
Transfers	9,141.23	33,424.03	48,475.09	426.65
<i>To sinking funds from revenue</i>	—	7,600.00	—	—
<i>All other</i>	<i>9,141.23</i>	<i>25,824.03</i>	<i>48,475.09</i>	<i>426.65</i>
Refunds	6,833.70	14,724.29	16,386.07	5,976.40
Agency, trust, and investment	306,486.49	293,575.19	384,192.89	298,303.14
<i>Taxes and licenses for State</i>	<i>95,143.41</i>	<i>91,604.00</i>	<i>136,827.85</i>	<i>85,850.00</i>
<i>Taxes for county</i>	<i>127,455.53</i>	<i>122,970.29</i>	<i>216,513.16</i>	<i>172,293.53</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>83,887.55</i>	<i>79,000.90</i>	<i>50,851.88</i>	<i>40,159.61</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$2,788,974.08	\$2,783,752.30	\$4,216,097.33	\$2,260,483.84
Permanent debt (except from sinking funds)	483,346.66	361,279.99	557,500.00	414,000.00
Sinking fund requirements from revenue	—	7,600.00	—	—
Outlays	497,954.11	420,177.23	1,101,907.95	702,792.69
Permanent debt from sinking funds	—	12,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,950,000.00	2,910,376.73	2,125,000.00	1,350,000.00
Transfers (except to sinking funds) and refunds	15,974.93	40,548.32	64,861.16	6,403.05
Agency, trust, and investment	306,486.49	293,575.19	384,192.89	298,303.14
Total payments	\$6,042,736.27	\$6,829,309.76	\$8,479,559.33	\$5,031,982.72
Balance on hand, including funds	687,472.54	414,707.08	891,226.74	355,889.36
GRAND TOTAL	\$6,730,208.81	\$7,244,016.84	\$9,370,786.07	\$5,387,872.08

¹ Includes \$480,447.32 for gas.² Includes \$49,735.39 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
REVENUE.	\$2,682,498.72	\$3,073,712.85	\$3,163,852.41	\$2,722,069.23
General	2,166,327.83	2,606,334.37	2,643,312.62	1,951,579.58
<i>Taxes</i>	<i>2,102,967.39</i>	<i>2,539,867.27</i>	<i>2,593,655.90</i>	<i>1,889,980.93</i>
Property, poll, and income	2,027,575.78	2,428,110.70	2,499,482.67	1,720,892.80
Corporation, bank, etc.	75,392.21	111,756.57	94,173.23	169,088.13
<i>Licenses and permits</i>	<i>8,936.87</i>	<i>6,332.71</i>	<i>8,918.46</i>	<i>4,687.00</i>
<i>Fines and forfeits</i>	<i>3,865.90</i>	<i>7,027.03</i>	<i>6,803.28</i>	<i>2,648.00</i>
<i>Grants and gifts</i>	<i>51,157.07</i>	<i>53,107.36</i>	<i>53,868.98</i>	<i>54,195.20</i>
For expenses	51,157.07	53,107.36	33,868.98	54,195.20
For outlays	—	—	—	—
<i>All other</i>	—	—	66.00	68.45
Commercial	516,170.89	467,378.48	520,539.79	770,489.65
<i>Special assessments</i>	<i>19,992.73</i>	<i>26,218.14</i>	<i>18,072.94</i>	<i>17,683.12</i>
To meet expenses	10,954.82	—	13,378.53	1,286.63
To meet outlays	9,037.91	25,218.14	4,694.41	16,396.49
<i>Privileges</i>	<i>86,884.80</i>	<i>53,240.79</i>	<i>37,133.09</i>	<i>44,791.68</i>
<i>Departmental</i>	<i>173,624.31</i>	<i>119,554.37</i>	<i>193,876.46</i>	<i>50,171.70</i>
General government	8,665.04	6,377.84	9,054.62	6,253.56
Protection of persons and property	2,839.50	917.71	1,023.79	558.89
Health and sanitation	14,424.68	2,566.76	3,002.28	7,501.76
Highways	360.04	709.58	143.50	1,119.98
Charities	127,885.27	58,207.02	157,663.34	31,769.41
Soldiers' benefits	3,616.75	3,348.08	3,515.50	357.50
Schools	14,046.23	6,648.55	3,468.28	1,795.74
Libraries	1,515.39	1,053.45	980.92	814.86
Recreation	271.41	12,490.58	19.35	—
Unclassified	—	27,234.80	15,004.88	—
<i>Public service enterprises</i>	<i>175,189.80</i>	<i>198,534.37</i>	<i>171,672.61</i>	<i>619,378.18</i>
Electric light	—	—	—	435,392.53
Water	175,189.80	198,534.37	171,412.12	183,985.65
All other	—	—	260.49	—
<i>Cemeteries</i>	<i>172.00</i>	<i>22,576.12</i>	—	<i>4,573.74</i>
<i>Interest</i>	<i>60,307.25</i>	<i>48,254.69</i>	<i>99,784.69</i>	<i>33,891.23</i>
On sinking funds	1,179.39	10,421.55	17,224.78	—
On trust and investment funds	14,833.12	8,712.12	977.13	1,937.97
All other	44,294.74	29,121.02	81,582.78	31,953.26
NON-REVENUE.	\$2,399,608.77	\$3,595,126.70	\$2,583,132.16	\$2,717,945.58
Offsets to outlays	16,096.97	—	—	7,385.76
<i>Departmental</i>	<i>7,358.36</i>	—	—	<i>6,162.86</i>
<i>Public service enterprises</i>	<i>8,738.61</i>	—	—	—
<i>Cemeteries</i>	—	—	—	<i>1,222.90</i>
Municipal indebtedness	2,046,480.00	2,979,467.18	2,240,909.24	2,486,662.44
<i>Loans, general purposes</i>	<i>125,000.00</i>	<i>666,000.00</i>	—	<i>516,900.00</i>
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	<i>16,000.00</i>	—	<i>260,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,910,000.00</i>	<i>2,250,000.00</i>	<i>2,125,000.00</i>	<i>1,700,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>44,255.68</i>	<i>115,909.24</i>	—
<i>Premiums</i>	<i>1,480.00</i>	<i>4,211.50</i>	—	<i>9,762.44</i>
Transfers	11,229.00	203,144.98	133,537.64	1,452.18
<i>From sinking funds</i>	—	<i>200,000.00</i>	<i>125,000.00</i>	—
<i>All other</i>	<i>11,229.00</i>	<i>3,144.98</i>	<i>8,537.64</i>	<i>1,452.18</i>
Refunds	9,648.38	7,967.03	25,688.27	28,997.91
Agency, trust, and investment	316,154.42	404,547.51	182,997.01	193,447.29
<i>Taxes and licenses for State</i>	<i>84,913.00</i>	<i>87,688.18</i>	<i>78,737.22</i>	<i>71,505.50</i>
<i>Taxes for county</i>	<i>114,472.31</i>	<i>121,226.03</i>	—	<i>106,912.94</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>116,769.11</i>	<i>195,633.30</i>	<i>104,259.79</i>	<i>15,028.85</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,698,595.69	\$3,073,712.85	\$3,163,852.41	\$2,729,454.99
Premiums	1,480.00	4,211.50	—	9,762.44
Municipal indebtedness	2,045,000.00	2,975,255.68	2,240,909.24	2,476,900.00
Transfers and refunds	20,877.38	211,112.01	159,225.91	30,450.09
Agency, trust, and investment	316,154.42	404,547.51	182,997.01	193,447.29
Total receipts	\$5,082,107.49	\$6,668,839.55	\$5,746,984.57	\$5,440,014.81
Balance on hand, including funds	202,430.11	430,489.04	403,643.27	219,463.81
GRAND TOTAL	\$5,284,537.60	\$7,099,328.59	\$6,150,627.84	\$5,659,478.62

Graded According to Population of 1930 — Continued.

PAYMENTS.	Haverhill POPULATION 48,710	Everett POPULATION 48,424	Chelsea POPULATION 45,816	Chicopee POPULATION 43,930
Maintenance	\$2,490,407.81	\$2,564,816.52	\$2,382,358.00	\$2,216,994.46
<i>Departmental</i>	<i>2,363,154.15</i>	<i>2,450,507.25</i>	<i>2,306,868.08</i>	<i>1,795,239.02</i>
General government	104,034.08	119,039.64	116,083.50	107,804.23
Protection of persons and property	403,612.07	476,740.47	508,208.92	324,806.65
Health and sanitation	176,652.09	154,191.51	180,133.05	177,114.20
Highways	225,937.19	168,442.01	187,013.38	157,806.96
Charities	579,578.43	442,057.07	440,248.41	329,502.48
Soldiers' benefits	41,449.30	59,954.28	54,392.15	40,489.08
Schools	698,252.32	824,727.46	686,102.01	649,847.83
Libraries	45,080.03	36,885.64	27,807.04	25,363.76
Recreation	50,897.36	100,918.07	65,752.70	23,696.45
Pensions	16,904.86	32,124.53	21,659.48	12,164.65
Unclassified	20,736.42	35,426.57	19,467.44	7,142.73
<i>Public service enterprises</i>	<i>125,285.28</i>	<i>91,091.29</i>	<i>75,489.92</i>	<i>411,025.67</i>
Electric light				331,714.29
Water	124,949.14	91,091.29	75,489.92	79,311.38
All other	336.14			
<i>Cemeteries</i>	<i>1,820.88</i>	<i>23,217.98</i>		<i>10,729.77</i>
<i>Administration of trust funds</i>	<i>167.50</i>			
Interest	89,260.64	224,668.77	210,611.56	106,777.30
<i>Loans, general purposes</i>	<i>78,308.70</i>	<i>160,462.30</i>	<i>161,242.54</i>	<i>87,068.00</i>
<i>Loans, public service enterprises</i>	<i>10,951.94</i>	<i>64,206.47</i>	<i>49,369.02</i>	<i>19,709.30</i>
<i>Loans, cemeteries</i>				
Outlays	331,392.50	862,965.62	82,803.89	1,013,470.80
<i>Departmental</i>	<i>289,215.67</i>	<i>849,400.16</i>	<i>47,975.11</i>	<i>609,097.86</i>
General government		2,400.00		2,356.05
Protection of persons and property		3,403.60		5,519.59
Health and sanitation	71,627.32	59,478.58	7,354.76	148,632.45
Highways	116,610.05	19,888.47	39,205.35	424,066.43
Charities	98,513.84	273,970.53		
Schools	162.80	472,196.77		28,471.92
Libraries				
Recreation		18,062.21	1,415.00	51.42
Unclassified	2,301.66			
<i>Public service enterprises</i>	<i>42,176.83</i>	<i>13,565.46</i>	<i>34,828.78</i>	<i>402,064.30</i>
Electric light				137,145.06
Water	42,176.83	13,565.46	34,828.78	264,919.24
All other				
<i>Cemeteries</i>				2,308.64
Municipal indebtedness	1,865,000.00	2,766,295.28	3,194,635.48	1,791,150.00
<i>From sinking funds</i>		200,000.00	125,000.00	
<i>From revenue and other sources</i>	<i>215,000.00</i>	<i>422,243.38</i>	<i>244,635.48</i>	<i>391,150.00</i>
<i>Bonds refunded, current year</i>				
<i>Temporary loans (including revenue loans)</i>	<i>1,650,000.00</i>	<i>2,100,000.00</i>	<i>2,825,000.00</i>	<i>1,400,000.00</i>
<i>Warrants or orders, previous years</i>		44,051.90		
Transfers	11,229.00	203,144.98	133,537.64	1,452.18
<i>To sinking funds from revenue</i>		2,777.00	4,608.00	
<i>All other</i>	11,229.00	200,367.98	129,029.64	1,452.18
Refunds	9,648.38	7,967.03	25,688.27	28,997.91
Agency, trust, and investment	318,960.62	217,574.48	79,860.51	194,922.63
<i>Taxes and licenses for State</i>	<i>84,913.00</i>	<i>87,688.18</i>	<i>78,737.22</i>	<i>71,505.50</i>
<i>Taxes for county</i>	<i>114,472.31</i>	<i>121,226.03</i>		<i>106,912.94</i>
<i>Expenditures for grade crossings</i>				
<i>Sinking and other permanent funds</i>	<i>119,575.31</i>	<i>8,660.27</i>	<i>1,123.29</i>	<i>16,504.19</i>
<i>All other</i>				
RECAPITULATION.				
Maintenance and interest	\$2,579,668.45	\$2,789,485.29	\$2,592,969.56	\$2,323,771.76
Permanent debt (except from sinking funds)	215,000.00	422,243.38	244,635.48	391,150.00
Sinking fund requirements from revenue		2,777.00	4,508.00	
Outlays	331,392.50	862,965.62	82,803.89	1,013,470.80
Permanent debt from sinking funds		200,000.00	125,000.00	
Bonds refunded, current year				
Temporary loans	1,650,000.00	2,144,051.90	2,825,000.00	1,400,000.00
Transfers (except to sinking funds) and refunds	20,877.38	208,335.01	154,717.91	30,450.09
Agency, trust, and investment	318,960.62	217,574.48	79,860.51	194,922.63
Total payments	\$5,115,898.95	\$6,847,432.68	\$6,109,495.35	\$5,353,765.28
Balance on hand, including funds	168,638.65	251,895.91	41,132.49	305,713.34
GRAND TOTAL	\$5,284,537.60	\$7,099,328.59	\$6,150,627.84	\$5,659,478.62

TABLE I. — *Summary of Financial Transactions.* Cities

RECEIPTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
REVENUE.	\$2,365,636.58	\$2,361,063.44	\$2,555,238.49	\$2,431,184.79
General	1,888,223.32	1,849,085.48	2,151,132.83	1,502,182.50
Taxes	1,853,550.64	1,798,727.63	2,096,807.62	1,461,630.66
Property, poll, and income	1,722,523.57	1,688,489.14	2,000,538.44	1,358,317.20
Corporation, bank, etc.	111,026.97	110,238.49	96,269.18	103,313.46
Licenses and permits	4,750.73	11,804.04	4,285.50	6,189.08
Fines and forfeits	2,112.68	1,202.53	1,809.58	723.41
Grants and gifts	47,723.97	37,350.68	48,230.13	33,629.35
For expenses	41,042.17	37,350.68	48,230.13	30,629.35
For outlays	6,681.80	—	—	3,000.00
All other	85.40	.60	—	—
Commercial	477,413.26	511,977.96	404,105.66	929,002.29
Special assessments	9,111.02	7,555.21	36,728.34	3,534.62
To meet expenses	6,901.57	—	499.83	336.25
To meet outlays	2,209.45	7,555.21	36,228.51	3,198.37
Privileges	63,902.08	65,622.01	60,629.07	61,520.00
Departmental	139,153.64	240,940.42	105,831.70	91,442.19
General government	3,743.85	5,680.78	5,541.90	2,067.73
Protection of persons and property	6,568.00	2,974.38	4,209.24	3,522.68
Health and sanitation	17,435.04	10,447.50	23,178.60	24,603.23
Highways	310.73	2,115.33	916.95	—
Charities	87,228.51	186,027.11	59,131.32	17,861.25
Soldiers' benefits	4,144.50	2,056.50	1,347.50	1,833.50
Schools	2,578.49	30,004.90	7,785.18	40,769.08
Libraries	1,033.81	676.00	1,331.64	464.91
Recreation	14,616.92	3.92	125.00	241.95
Unclassified	1,473.79	954.00	2,264.37	77.86
Public service enterprises	214,562.03	129,090.91	130,618.01	717,584.60
Electric light	—	—	—	602,623.98
Water	214,319.85	129,090.91	130,618.01	114,960.62
All other	242.18	—	—	—
Cemeteries	11,331.15	17,705.97	19,716.86	12,208.19
Interest	39,373.34	51,163.44	50,681.68	42,712.69
On sinking funds	—	—	1,256.31	16,875.31
On trust and investment funds	13,781.85	23,432.33	6,173.00	1,819.04
All other	25,591.49	27,731.11	43,152.37	24,018.34
NON-REVENUE.	\$2,525,797.90	\$2,034,292.87	\$2,232,380.64	\$2,418,821.51
Offsets to outlays	26,713.45	24,743.44	9,369.08	4,713.08
Departmental	26,713.45	24,743.44	4,370.23	810.00
Public service enterprises	—	—	4,998.85	3,903.08
Cemeteries	—	—	—	—
Municipal indebtedness	2,311,096.04	1,750,005.00	2,019,637.00	2,075,715.68
Loans, general purposes	225,000.00	—	511,000.00	187,000.00
Loans, public service enterprises	40,000.00	—	125,000.00	40,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,975,000.00	1,750,000.00	1,380,000.00	1,780,000.00
Unpaid warrants or orders, current year	68,443.90	—	—	66,738.95
Premiums	2,652.14	5.00	3,637.00	1,976.73
Transfers	2,108.28	22,612.95	2,185.89	116,066.11
From sinking funds	—	—	—	111,000.00
All other	2,108.28	22,612.95	2,185.89	5,066.11
Refunds	2,994.39	7,953.23	10,552.92	9,413.18
Agency, trust, and investment	182,885.74	228,978.25	190,635.75	212,913.46
Taxes and licenses for State	73,242.00	75,343.40	69,916.00	57,148.10
Taxes for county	99,135.72	101,280.00	97,803.12	55,136.28
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	10,508.02	52,354.85	22,916.63	100,629.08
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,392,350.03	\$2,385,806.88	\$2,564,607.57	\$2,435,897.87
Premiums	2,652.14	5.00	3,637.00	1,976.73
Municipal indebtedness	2,308,443.90	1,750,000.00	2,016,000.00	2,073,738.95
Transfers and refunds	5,102.67	30,566.18	12,738.81	125,479.29
Agency, trust, and investment	182,885.74	228,978.25	190,635.75	212,913.46
Total receipts	\$4,891,434.48	\$4,395,356.31	\$4,787,619.13	\$4,850,006.30
Balance on hand, including funds	97,028.55	303,114.39	344,589.86	359,011.75
GRAND TOTAL	\$4,988,463.03	\$4,698,470.70	\$5,132,208.99	\$5,209,018.05

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salem POPULATION 43,353	Fitchburg POPULATION 40,692	Waltham POPULATION 39,247	Taunton POPULATION 37,355
Maintenance	\$2,050,778.22	\$2,052,177.15	\$2,265,243.55	\$1,902,794.87
<i>Departmental</i>	<i>1,926,861.76</i>	<i>1,949,337.67</i>	<i>2,149,184.37</i>	<i>1,466,412.37</i>
General government	93,808.55	91,037.33	122,075.14	75,369.26
Protection of persons and property	335,647.31	325,549.07	312,120.44	276,289.70
Health and sanitation	164,686.24	138,611.08	177,976.75	101,109.47
Highways	255,516.93	273,309.46	158,131.33	197,244.58
Charities	381,748.44	449,719.86	319,393.06	169,246.57
Soldiers' benefits	42,522.51	26,290.64	42,321.22	14,745.02
Schools	516,360.75	553,251.92	643,513.82	567,552.47
Libraries	35,696.40	22,359.08	40,894.04	21,202.29
Recreation	64,245.51	30,527.60	68,129.08	28,868.84
Pensions	22,971.54	20,378.16	22,079.53	57.75
Unclassified	13,657.57	18,303.57	242,549.96	13,726.42
<i>Public service enterprises</i>	<i>102,692.34</i>	<i>74,204.18</i>	<i>85,712.70</i>	<i>423,268.80</i>
Electric light	—	—	—	328,796.16
Water	101,147.22	74,204.18	85,712.70	94,472.64
All other	1,515.12	—	—	—
<i>Cemeteries</i>	<i>20,974.13</i>	<i>28,105.92</i>	<i>30,346.48</i>	<i>14,113.70</i>
<i>Administration of trust funds</i>	<i>250.00</i>	<i>529.38</i>	—	—
Interest	100,541.78	116,729.69	148,518.40	146,632.61
<i>Loans, general purposes</i>	<i>83,661.78</i>	<i>91,595.19</i>	<i>134,305.90</i>	<i>94,459.83</i>
<i>Loans, public service enterprises</i>	<i>16,980.00</i>	<i>25,134.50</i>	<i>14,212.50</i>	<i>52,172.78</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	429,703.48	159,291.19	490,570.27	498,015.35
<i>Departmental</i>	<i>345,699.20</i>	<i>139,230.10</i>	<i>377,963.74</i>	<i>380,946.44</i>
General government	—	—	1,065.50	—
Protection of persons and property	1,993.52	19,482.55	56,127.70	15,461.51
Health and sanitation	61,785.13	9,188.84	69,477.26	42,898.00
Highways	268,494.42	109,650.27	43,156.91	146,405.08
Charities	—	908.44	950.00	—
Schools	1,547.87	—	186,102.89	166,918.44
Libraries	—	—	—	—
Recreation	11,778.26	—	19,437.63	9,263.41
Unclassified	—	—	1,635.85	—
<i>Public service enterprises</i>	<i>83,564.78</i>	<i>20,061.09</i>	<i>112,616.53</i>	<i>115,568.91</i>
Electric light	—	—	—	73,242.13
Water	83,564.78	20,061.09	112,616.53	42,326.78
All other	—	—	—	—
<i>Cemeteries</i>	<i>539.50</i>	—	—	<i>1,500.00</i>
Municipal indebtedness	1,989,049.76	1,922,800.00	1,738,150.90	2,062,537.09
<i>From sinking funds</i>	—	—	—	<i>111,000.00</i>
<i>From revenue and other sources</i>	<i>211,000.00</i>	<i>272,800.00</i>	<i>338,150.90</i>	<i>300,900.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,725,000.00</i>	<i>1,650,000.00</i>	<i>1,400,000.00</i>	<i>1,610,000.00</i>
<i>Warrants or orders, previous years</i>	<i>53,049.76</i>	—	—	<i>40,637.09</i>
Transfers	2,108.28	22,612.95	2,185.89	116,066.11
<i>To sinking funds from revenue</i>	—	—	—	<i>1,128.22</i>
<i>All other</i>	<i>2,108.28</i>	<i>22,612.95</i>	<i>2,185.89</i>	<i>114,937.89</i>
Refunds	2,994.39	7,953.23	10,552.92	9,413.18
Agency, trust, and investment	185,414.43	231,729.24	214,996.39	240,730.41
<i>Taxes and licenses for State</i>	<i>73,242.00</i>	<i>75,345.40</i>	<i>69,916.00</i>	<i>57,148.10</i>
<i>Taxes for county</i>	<i>99,135.72</i>	<i>101,280.00</i>	<i>97,803.12</i>	<i>56,136.28</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>13,036.71</i>	<i>55,105.84</i>	<i>47,277.27</i>	<i>128,446.03</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$2,151,320.00	\$2,168,906.84	\$2,413,761.95	\$2,049,427.48
Permanent debt (except from sinking funds)	211,000.00	272,800.00	338,150.90	300,900.00
Sinking fund requirements from revenue	—	—	—	1,128.22
Outlays	429,703.48	159,291.19	490,570.27	498,015.35
Permanent debt from sinking funds	—	—	—	111,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	1,778,049.76	1,650,000.00	1,400,000.00	1,650,637.09
Transfers (except to sinking funds) and refunds	5,102.67	30,566.18	12,738.81	124,351.07
Agency, trust, and investment	185,414.43	231,729.24	214,996.39	240,730.41
Total payments	\$4,760,590.34	\$4,513,293.45	\$4,870,218.32	\$4,976,189.62
Balance on hand, including funds	227,872.69	185,177.25	261,990.67	232,828.43
GRAND TOTAL	\$4,988,463.03	\$4,698,470.70	\$5,132,208.99	\$5,209,018.05

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
REVENUE.	\$2,087,695.11	\$1,704,635.86	\$1,178,132.31	\$1,448,324.96
General	1,795,481.32	1,471,791.21	947,883.10	1,178,095.74
Taxes	1,753,002.50	1,433,285.07	893,509.80	1,142,968.46
Property, poll, and income	1,727,018.14	1,353,965.57	824,806.84	1,080,761.27
Corporation, bank, etc.	25,984.36	79,319.50	68,702.96	62,207.19
Licenses and permits	14,759.12	2,627.00	3,409.48	5,481.11
Fines and forfeits	1,799.27	1,230.85	4,316.71	3,159.47
Grants and gifts	25,835.68	34,357.90	46,591.41	26,486.70
For expenses	25,835.68	34,357.90	46,591.41	26,085.10
For outlays	—	—	—	401.60
All other	84.75	290.39	55.70	—
Commercial	292,213.79	232,844.65	230,249.21	270,229.22
Special assessments	26,748.29	12,631.35	7,975.36	—
To meet expenses	—	—	2,016.71	—
To meet outlays	26,748.29	12,631.35	5,958.65	—
Privileges	30,338.83	47,294.92	45,829.66	43,719.80
Departmental	68,732.33	63,976.30	49,626.76	29,137.52
General government	9,089.82	3,899.43	993.81	3,885.55
Protection of persons and property	377.62	553.57	318.29	2,682.49
Health and sanitation	4,014.33	3,467.75	3,499.85	2,359.85
Highways	7.00	348.35	5,162.34	1,348.63
Charities	49,741.71	34,823.96	11,442.70	11,995.18
Soldiers' benefits	2,668.50	1,038.50	522.82	3,521.00
Schools	2,063.28	18,613.78	25,854.30	1,767.72
Libraries	251.80	350.96	906.65	—
Recreation	—	830.00	—	1,384.52
Unclassified	518.27	50.00	926.00	192.58
Public service enterprises	120,732.01	75,794.58	88,378.49	176,397.69
Electric light	—	—	—	—
Water	120,732.01	75,794.58	85,878.49	176,397.69
All other	—	—	2,500.00	—
Cemeteries	—	12,282.60	3,704.60	1,205.00
Interest	45,662.33	20,864.90	34,734.64	19,769.21
On sinking funds	—	—	—	—
On trust and investment funds	51.69	5,116.66	23,286.87	4,835.93
All other	45,610.64	15,748.24	11,447.67	14,933.28
NON-REVENUE.	\$2,141,036.32	\$1,604,156.71	\$1,033,582.61	\$1,294,620.04
Offsets to outlays	100.00	203.34	8,500.00	28,541.99
Departmental	100.00	203.34	8,500.00	21,318.70
Public service enterprises	—	—	—	7,223.29
Cemeteries	—	—	—	—
Municipal indebtedness	2,083,092.88	1,450,008.00	850,000.00	1,132,445.75
Loans, general purposes	215,700.00	100,000.00	—	155,000.00
Loans, public service enterprises	50,000.00	50,000.00	—	75,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,812,500.00	1,300,000.00	850,000.00	900,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	4,892.88	8.00	—	2,445.75
Transfers	—	4,606.84	7,900.90	14,155.95
From sinking funds	—	—	—	—
All other	—	4,606.84	7,900.90	14,155.95
Refunds	5,688.63	5,832.55	1,003.16	2,191.41
Agency, trust, and investment	52,154.81	143,505.98	166,178.55	117,284.94
Taxes and licenses for State	52,034.00	55,836.00	39,259.70	46,751.00
Taxes for county	—	78,400.65	96,365.53	64,045.60
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	70.81	9,269.33	30,553.32	6,488.34
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$2,087,795.11	\$1,704,839.20	\$1,186,632.31	\$1,476,866.95
Premiums	4,892.88	8.00	—	2,445.75
Municipal indebtedness	2,078,200.00	1,450,000.00	850,000.00	1,130,000.00
Transfers and refunds	5,688.63	10,439.39	8,904.06	16,347.36
Agency, trust, and investment	52,154.81	143,505.98	166,178.55	117,284.94
Total receipts	\$4,228,731.43	\$3,308,792.57	\$2,211,714.92	\$2,742,945.00
Balance on hand, including funds	80,078.65	192,101.37	107,456.23	594,990.97
GRAND TOTAL	\$4,308,810.08	\$3,500,893.94	\$2,319,171.15	\$3,337,935.97

Graded According to Population of 1930 — Continued.

PAYMENTS.	Revere POPULATION 35,680	Beverly POPULATION 25,086	Northampton POPULATION 24,381	Gloucester POPULATION 24,204
Maintenance	\$1,681,987.89	\$1,431,217.67	\$1,015,868.63	\$1,185,588.53
<i>Departmental</i>	<i>1,624,464.49</i>	<i>1,367,168.68</i>	<i>961,057.80</i>	<i>1,095,988.24</i>
General government	105,520.65	69,141.42	53,076.63	88,905.20
Protection of persons and property	270,942.77	272,584.18	153,752.80	217,186.74
Health and sanitation	114,677.00	100,800.12	50,218.63	67,790.59
Highways	112,097.95	182,041.21	194,322.82	125,451.21
Charities	149,068.63	166,345.88	84,397.55	136,225.01
Soldiers' benefits	27,505.39	10,948.13	9,757.35	33,196.92
Schools	716,637.75	499,740.78	360,293.34	390,174.89
Libraries	8,491.30	37,082.72	42,060.90	1,000.00
Recreation	42,130.09	15,078.79	3,677.94	16,315.36
Pensions	12,286.85	7,041.17	2,074.13	10,111.31
Unclassified	65,106.11	6,364.28	7,425.71	9,631.01
<i>Public service enterprises</i>	<i>57,523.40</i>	<i>46,503.93</i>	<i>47,970.68</i>	<i>87,688.84</i>
Electric light	—	—	—	—
Water	57,523.40	46,503.93	46,958.21	87,688.84
All other	—	—	1,012.47	—
Cemeteries	—	17,545.06	6,680.15	1,911.45
Administration of trust funds	—	—	160.00	—
Interest	166,915.06	64,242.68	27,443.62	99,792.78
<i>Loans, general purposes</i>	<i>126,255.27</i>	<i>63,882.68</i>	<i>27,443.62</i>	<i>61,960.28</i>
<i>Loans, public service enterprises</i>	<i>40,659.79</i>	<i>360.00</i>	<i>—</i>	<i>37,832.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	353,312.37	315,735.00	123,174.68	382,172.36
<i>Departmental</i>	<i>303,312.37</i>	<i>244,009.27</i>	<i>80,192.64</i>	<i>171,064.23</i>
General government	—	883.95	—	1,420.40
Protection of persons and property	—	35,994.21	—	51,569.63
Health and sanitation	50,632.68	190,871.11	10,247.36	9,027.43
Highways	169,027.54	11,706.98	48,000.05	99,361.79
Charities	—	—	—	—
Schools	69,119.09	—	15,211.62	—
Libraries	—	—	—	—
Recreation	8,083.06	4,553.02	6,733.61	8,189.98
Unclassified	6,450.00	—	—	1,495.00
<i>Public service enterprises</i>	<i>50,000.00</i>	<i>65,676.25</i>	<i>42,982.04</i>	<i>209,451.71</i>
Electric light	—	—	—	—
Water	50,000.00	65,676.25	42,982.04	209,451.71
All other	—	—	—	—
Cemeteries	—	6,049.48	—	1,656.42
Municipal indebtedness	2,032,704.03	1,433,000.00	929,860.00	1,336,244.97
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>322,704.03</i>	<i>133,000.00</i>	<i>179,860.00</i>	<i>254,375.00</i>
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,710,000.00	1,300,000.00	850,000.00	1,000,000.00
Warrants or orders, previous years	—	—	—	81,869.97
Transfers	—	4,606.84	7,900.90	14,155.95
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>4,606.84</i>	<i>7,900.90</i>	<i>14,155.95</i>
Refunds	5,688.63	5,832.55	1,003.16	2,191.41
Agency, trust, and investment	52,084.00	144,113.19	166,266.33	117,882.31
<i>Taxes and licenses for State</i>	<i>52,084.00</i>	<i>55,836.00</i>	<i>39,259.70</i>	<i>46,751.00</i>
<i>Taxes for county</i>	<i>—</i>	<i>78,400.65</i>	<i>96,365.53</i>	<i>64,045.60</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>9,876.54</i>	<i>30,641.10</i>	<i>7,085.71</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,848,902.95	\$1,495,460.35	\$1,043,312.25	\$1,285,381.31
Permanent debt (except from sinking funds)	322,704.03	133,000.00	179,860.00	254,375.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	353,312.37	315,735.00	123,174.68	382,172.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,710,000.00	1,300,000.00	850,000.00	1,081,869.97
Transfers (except to sinking funds) and refunds	5,688.63	10,439.39	8,904.06	16,347.36
Agency, trust, and investment	52,084.00	144,113.19	166,266.33	117,882.31
Total payments	\$4,292,691.98	\$3,398,747.93	\$2,271,517.32	\$3,138,028.31
<i>Balance on hand, including funds</i>	<i>16,118.10</i>	<i>102,146.01</i>	<i>47,653.83</i>	<i>199,907.66</i>
GRAND TOTAL	\$4,308,810.08	\$3,500,893.94	\$2,319,171.15	\$3,337,935.97

¹ Includes \$4,760 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
REVENUE.	\$1,534,843.59	\$1,006,981.16	\$1,196,196.92	\$961,667.00
General	1,262,479.19	796,561.87	973,261.48	800,271.14
Taxes	1,238,741.29	768,428.06	949,022.97	779,081.01
Property, poll, and income	1,216,779.91	715,294.64	892,786.21	698,595.84
Corporation, bank, etc.	21,961.38	53,133.42	56,236.76	80,485.17
Licenses and permits	2,923.00	3,297.50	3,278.28	2,381.66
Fines and forfeits	520.00	1,331.38	1,595.68	1,094.23
Grants and gifts	20,294.90	24,406.89	19,364.55	17,714.24
For expenses	20,294.90	24,406.89	19,364.55	17,714.24
For outlays	—	—	—	—
All other	—	98.04	—	—
Commercial	272,364.40	210,419.29	222,935.44	161,395.86
Special assessments	39,512.85	9,025.47	8,341.64	2,530.64
To meet expenses	79.98	—	78.15	—
To meet outlays	39,432.87	9,025.47	8,263.49	2,330.64
Privileges	59,228.75	35,386.27	40,310.08	35,503.66
Departmental	29,769.21	38,347.71	33,001.61	34,230.69
General government	2,614.58	5,174.26	3,073.98	2,045.00
Protection of persons and property	389.94	602.67	435.48	430.14
Health and sanitation	10,161.28	2,981.75	1,724.10	1,730.80
Highways	901.23	1,039.48	705.61	140.30
Charities	2,872.76	18,816.89	22,745.10	18,996.31
Soldiers' benefits	2,256.77	1,113.18	834.00	998.00
Schools	4,724.84	7,171.79	1,179.88	9,030.52
Libraries	1,312.06	1,182.69	929.46	650.62
Recreation	770.60	265.00	130.00	145.00
Unclassified	3,765.15	—	1,244.00	64.00
Public service enterprises	92,590.12	104,469.25	106,010.01	75,336.63
Electric light	—	—	—	—
Water	92,590.12	104,203.50	106,010.01	74,617.48
All other	—	265.75	—	719.15
Cemeteries	16,169.69	9,674.94	—	6,592.02
Interest	35,093.78	13,515.65	35,272.10	7,402.22
On sinking funds	—	—	7,338.84	—
On trust and investment funds	753.52	1,161.10	17,840.69	609.69
All other	34,340.26	12,354.55	10,092.57	6,792.53
NON-REVENUE.	\$1,502,156.12	\$1,086,794.18	\$949,321.14	\$1,041,398.82
Offsets to outlays	22,583.14	2,000.00	16,775.21	11,270.99
Departmental	22,522.64	—	16,775.21	11,270.99
Public service enterprises	60.50	2,000.00	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,325,159.74	942,307.92	766,176.70	900,000.00
Loans, general purposes	55,000.00	35,000.00	115,000.00	—
Loans, public service enterprises	20,000.00	75,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,250,000.00	800,000.00	650,000.00	900,000.00
Unpaid warrants or orders, current year	—	29,396.72	—	—
Premiums	159.74	2,911.20	1,176.70	—
Transfers	2,558.71	41,406.60	21,487.50	2,000.00
From sinking funds	—	—	18,000.00	—
All other	2,558.71	41,406.60	13,487.50	2,000.00
Refunds	11,972.46	2,847.79	1,922.17	1,397.87
Agency, trust, and investment	139,882.07	98,231.87	142,959.56	126,729.96
Taxes and licenses for State	43,027.00	35,551.00	35,466.00	38,997.00
Taxes for county	59,803.19	47,400.00	34,460.17	79,065.74
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	37,051.88	14,980.87	73,033.39	8,674.22
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,557,426.73	\$1,008,981.16	\$1,212,972.13	\$972,937.99
Premiums	159.74	2,911.20	1,176.70	—
Municipal indebtedness	1,325,000.00	939,396.72	765,000.00	900,000.00
Transfers and refunds	14,531.17	44,254.39	23,409.67	3,397.87
Agency, trust, and investment	139,882.07	98,231.87	142,959.56	126,729.96
Total receipts	\$3,036,999.71	\$2,093,775.34	\$2,145,518.06	\$2,003,065.82
Balance on hand, including funds	262,250.64	117,338.86	119,570.75	87,735.05
GRAND TOTAL	\$3,299,250.35	\$2,211,114.20	\$2,265,088.81	\$2,090,800.87

¹ From investment fund.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Melrose POPULATION 23,170	Leominster POPULATION 21,810	Attleboro POPULATION 21,769	North Adams POPULATION 21,621
Maintenance	\$1,100,158.10	\$838,112.15	\$1,000,205.81	\$863,923.18
<i>Departmental</i>	<i>1,033,726.19</i>	<i>786,511.19</i>	<i>956,742.62</i>	<i>813,603.84</i>
General government	75,823.49	46,119.45	61,655.03	50,082.68
Protection of persons and property	188,203.18	118,286.06	190,814.03	134,453.96
Health and sanitation	98,267.25	43,606.30	43,644.51	49,696.37
Highways	95,520.33	118,477.95	75,875.76	112,092.27
Charities	47,126.53	128,297.02	157,524.20	108,411.53
Soldiers' benefits	22,209.58	20,679.92	32,186.81	21,802.19
Schools	395,074.96	285,287.26	352,245.67	293,913.61
Libraries	22,465.61	14,435.48	18,013.36	20,925.50
Recreation	44,982.43	5,598.31	18,408.75	8,004.15
Pensions	19,252.46	1,839.60	912.50	4,405.13
Unclassified	24,800.37	3,883.84	5,462.00	9,816.45
<i>Public service enterprises</i>	<i>46,182.42</i>	<i>39,459.06</i>	<i>43,449.37</i>	<i>39,320.92</i>
Electric light	—	—	—	—
Water	45,182.42	38,737.20	43,449.37	38,066.63
All other	—	721.86	—	1,254.29
<i>Cemeteries</i>	<i>21,249.49</i>	<i>12,141.90</i>	<i>—</i>	<i>10,998.42</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>13.82</i>	<i>—</i>
Interest	94,805.89	58,839.40	50,414.65	39,031.15
<i>Loans, general purposes</i>	<i>68,192.63</i>	<i>43,735.40</i>	<i>28,144.65</i>	<i>33,671.90</i>
<i>Loans, public service enterprises</i>	<i>26,613.26</i>	<i>15,104.00</i>	<i>22,270.00</i>	<i>5,359.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	209,911.63	190,197.61	162,901.49	63,921.44
<i>Departmental</i>	<i>182,689.70</i>	<i>92,748.02</i>	<i>142,211.53</i>	<i>44,161.07</i>
General government	—	—	3,851.34	—
Protection of persons and property	1,697.00	—	1,568.58	—
Health and sanitation	46,355.34	31,643.46	2,260.23	5,323.80
Highways	122,710.27	16,082.37	130,445.60	36,627.54
Charities	—	—	—	—
Schools	6,801.18	45,022.19	4,085.78	—
Libraries	4,554.50	—	—	—
Recreation	294.57	—	—	2,209.73
Unclassified	276.84	—	—	—
<i>Public service enterprises</i>	<i>22,917.61</i>	<i>93,794.46</i>	<i>20,689.96</i>	<i>18,761.20</i>
Electric light	—	—	—	—
Water	22,917.61	93,794.46	20,689.96	18,761.20
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,304.32</i>	<i>3,655.13</i>	<i>—</i>	<i>999.17</i>
Municipal indebtedness	1,551,516.70	946,049.13	703,000.00	926,495.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>18,000.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>201,516.70</i>	<i>117,000.00</i>	<i>95,000.00</i>	<i>126,495.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,350,000.00</i>	<i>800,000.00</i>	<i>600,000.00</i>	<i>800,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>29,049.13</i>	<i>—</i>	<i>—</i>
Transfers	2,558.71	41,406.60	21,487.50	2,000.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>All other</i>	<i>2,558.71</i>	<i>41,406.60</i>	<i>11,487.50</i>	<i>2,000.00</i>
Refunds	11,972.46	2,847.79	1,922.17	1,397.87
Agency, trust, and investment	145,248.09	97,611.20	148,560.15	125,402.42
<i>Taxes and licenses for State</i>	<i>43,027.00</i>	<i>35,851.00</i>	<i>35,466.00</i>	<i>38,997.00</i>
<i>Taxes for county</i>	<i>58,803.18</i>	<i>47,400.00</i>	<i>34,460.17</i>	<i>79,058.74</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>42,417.91</i>	<i>14,360.20</i>	<i>78,633.98</i>	<i>7,346.68</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,194,963.99	\$896,951.55	\$1,050,620.46	\$902,954.33
Permanent debt (except from sinking funds)	201,516.70	117,000.00	95,000.00	126,495.00
Sinking fund requirements from revenue	—	—	10,000.00	—
Outlays	209,911.63	190,197.61	162,901.49	63,921.44
Permanent debt from sinking funds	—	—	18,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,350,000.00	829,049.13	600,000.00	800,000.00
Transfers (except to sinking funds) and refunds	14,531.17	44,254.39	13,409.67	3,397.87
Agency, trust, and investment	145,248.09	97,611.20	148,560.15	125,402.42
Total payments	\$3,116,171.58	\$2,175,063.88	\$2,088,491.77	\$2,022,171.06
Balance on hand, including funds	183,078.77	36,050.32	176,597.04	68,629.81
GRAND TOTAL	\$3,299,250.35	\$2,211,114.20	\$2,265,088.81	\$2,090,800.87

¹ From investment fund.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
REVENUE.	\$1,612,921.28	\$1,401,399.26	\$1,182,696.21	\$913,903.74
General	945,803.23	818,372.51	964,556.50	721,680.96
Taxes	926,677.90	771,754.48	950,606.92	702,820.86
Property, poll, and income	837,866.20	724,507.95	903,590.93	646,465.30
Corporation, bank, etc.	88,811.70	47,246.53	47,015.99	56,355.56
Licenses and permits	2,357.00	4,712.76	1,816.42	4,207.32
Fines and forfeits	3,691.95	2,574.14	961.75	1,522.50
Grants and gifts	13,076.38	39,331.13	11,171.41	13,012.21
For expenses	13,076.38	38,326.37	11,171.41	13,012.21
For outlays	—	1,004.76	—	—
All other	—	—	—	118.07
Commercial	667,118.05	583,026.75	218,139.71	192,222.78
Special assessments	2,568.57	1,558.40	—	8,526.54
To meet expenses	—	—	—	7,532.50
To meet outlays	2,568.57	1,558.40	—	994.04
Privileges	29,528.70	30,892.63	30,390.38	29,174.73
Departmental	108,091.65	51,262.25	52,577.49	46,941.24
General government	1,539.81	2,167.60	4,331.28	2,562.81
Protection of persons and property	629.93	1,763.63	434.77	2,635.67
Health and sanitation	29,079.61	4,314.74	25,425.88	2,520.69
Highways	84.00	3,858.51	1,122.83	201.58
Charities	74,557.20	10,262.50	12,518.71	22,223.26
Soldiers' benefits	649.50	1,833.25	1,645.50	1,380.61
Schools	1,234.53	26,969.84	6,581.33	10,372.95
Libraries	—	—	261.68	—
Recreation	17.07	88.40	50.00	5,043.67
Unclassified	300.00	3.78	205.51	—
Public service enterprises	505,094.82	478,815.96	91,284.40	89,290.05
Electric light	329,386.06	398,277.36	—	—
Water	175,344.21	80,538.60	91,284.40	89,290.05
All other	364.55	—	—	—
Cemeteries	6,124.59	—	14,451.36	5,223.56
Interest	15,709.72	20,497.51	29,436.08	13,066.66
On sinking funds	—	—	—	—
On trust and investment funds	1,933.77	144.18	6,479.26	16.80
All other	13,775.95	20,353.33	22,956.82	13,049.86
NON-REVENUE.	\$1,043,994.84	\$906,629.40	\$1,149,360.64	\$564,332.21
Offsets to outlays	800.00	49,335.78	13,558.62	15,823.04
Departmental	800.00	49,335.78	13,558.62	12,787.53
Public service enterprises	—	—	—	3,035.51
Cemeteries	—	—	—	—
Municipal indebtedness	943,059.00	774,228.80	1,045,168.18	450,000.00
Loans, general purposes	93,000.00	104,000.00	107,300.00	—
Loans, public service enterprises	25,000.00	—	136,800.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	825,000.00	670,000.00	800,000.00	450,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	59.00	228.80	1,068.18	—
Transfers	4,905.80	144.18	1,012.40	218.55
From sinking funds	—	—	—	—
All other	4,905.80	144.18	1,012.40	218.55
Refunds	3,332.96	802.64	3,829.15	3,790.91
Agency, trust, and investment	91,897.08	82,118.00	85,792.29	94,499.71
Taxes and licenses for State	84,377.67	30,892.00	28,093.00	33,921.00
Taxes for county	45,273.62	45,263.69	38,373.71	45,840.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	12,245.79	5,962.31	18,515.58	14,738.71
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,613,721.28	\$1,450,735.04	\$1,196,254.83	\$929,726.78
Premiums	59.00	228.80	1,068.18	—
Municipal indebtedness	943,000.00	774,000.00	1,044,100.00	450,000.00
Transfers and refunds	8,238.76	946.82	4,841.55	4,009.46
Agency, trust, and investment	91,897.08	82,118.00	85,792.29	94,499.71
Total receipts	\$2,656,916.12	\$2,308,028.66	\$2,332,056.85	\$1,478,235.95
Balance on hand, including funds	83,969.35	161,492.02	302,672.95	37,704.51
GRAND TOTAL	\$2,740,885.47	\$2,469,520.68	\$2,634,729.80	\$1,515,940.46

1 Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Peabody POPULATION 21,345	Westfield POPULATION 19,775	Woburn POPULATION 19,434	Gardner POPULATION 19,399
Maintenance	\$1,401,513.60	\$1,180,279.15	\$925,412.09	\$753,746.30
<i>Departmental</i>	<i>1,069,242.83</i>	<i>813,258.73</i>	<i>863,132.62</i>	<i>696,249.30</i>
General government	62,810.43	43,985.51	58,543.32	37,933.62
Protection of persons and property	195,150.53	121,658.38	125,668.11	105,417.63
Health and sanitation	96,056.66	41,996.20	49,396.20	67,985.27
Highways	99,383.48	93,777.37	90,598.91	95,815.67
Charities	169,931.25	66,920.38	106,258.59	90,495.11
Soldiers' benefits	16,470.49	7,910.36	22,787.16	17,732.83
Schools	378,899.92	400,378.51	327,798.87	223,345.73
Libraries	4,000.00	23,826.17	25,080.32	12,775.00
Recreation	19,633.32	6,008.30	28,365.03	22,198.06
Pensions	10,535.91	—	12,325.00	7,051.22
Unclassified	16,312.84	6,797.55	16,311.11	15,499.16
<i>Public service enterprises</i>	<i>322,367.79</i>	<i>366,503.00</i>	<i>50,148.97</i>	<i>47,669.70</i>
Electric light	223,499.78	1,329,766.15	—	—
Water	97,225.57	36,736.85	50,148.97	47,569.70
All other	1,642.44	—	—	—
<i>Cemeteries</i>	<i>9,908.98</i>	<i>517.42</i>	<i>12,130.50</i>	<i>9,927.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	58,873.46	73,070.88	86,226.52	35,714.72
<i>Loans, general purposes</i>	<i>51,007.98</i>	<i>50,700.88</i>	<i>71,946.58</i>	<i>33,274.72</i>
<i>Loans, public service enterprises</i>	<i>7,865.48</i>	<i>22,370.00</i>	<i>14,279.94</i>	<i>2,440.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	118,039.92	348,284.26	438,263.14	90,676.36
<i>Departmental</i>	<i>88,835.62</i>	<i>323,635.44</i>	<i>338,097.98</i>	<i>65,986.50</i>
General government	4,415.10	—	122,214.11	13,500.00
Protection of persons and property	—	—	62,962.08	10,062.65
Health and sanitation	40,013.56	9,115.75	36,308.51	34,635.21
Highways	4,125.77	217,371.01	92,545.59	—
Charities	8,560.38	—	—	—
Schools	31,720.81	95,178.86	19,673.67	—
Libraries	—	—	—	—
Recreation	—	1,959.82	4,113.97	7,788.64
Unclassified	—	—	280.05	—
<i>Public service enterprises</i>	<i>29,204.30</i>	<i>23,382.12</i>	<i>99,665.16</i>	<i>19,552.36</i>
Electric light	17,251.64	1,22,850.26	—	—
Water	11,952.66	531.86	99,665.16	19,552.36
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,276.70</i>	<i>500.00</i>	<i>5,137.50</i>
Municipal indebtedness	895,000.00	746,600.00	978,720.00	488,100.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>120,000.00</i>	<i>146,600.00</i>	<i>203,720.00</i>	<i>88,100.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>775,000.00</i>	<i>600,000.00</i>	<i>775,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,905.80	144.18	1,012.40	218.55
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,905.80</i>	<i>144.18</i>	<i>1,012.40</i>	<i>218.55</i>
Refunds	3,332.96	802.64	3,829.15	3,790.91
Agency, trust, and investment	92,443.63	82,223.15	86,797.79	94,055.01
<i>Taxes and licenses for State</i>	<i>34,377.67</i>	<i>30,892.00</i>	<i>28,903.00</i>	<i>33,921.00</i>
<i>Taxes for county</i>	<i>45,273.62</i>	<i>45,263.69</i>	<i>38,373.71</i>	<i>46,840.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,792.34</i>	<i>6,067.46</i>	<i>19,521.08</i>	<i>14,294.01</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,460,387.06	\$1,253,350.03	\$1,011,638.61	\$789,461.02
Permanent debt (except from sinking funds)	120,000.00	146,600.00	203,720.00	88,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	118,039.92	348,284.26	438,263.14	90,676.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	775,000.00	600,000.00	775,000.00	400,000.00
Transfers (except to sinking funds) and refunds	8,238.76	946.82	4,841.55	4,009.46
Agency, trust, and investment	92,443.63	82,223.15	86,797.79	94,055.01
Total payments	\$2,574,109.37	\$2,431,404.26	\$2,520,261.09	\$1,466,301.85
<i>Balance on hand, including funds</i>	<i>160,776.10</i>	<i>38,116.42</i>	<i>114,468.71</i>	<i>49,638.61</i>
GRAND TOTAL	\$2,740,885.47	\$2,469,520.68	\$2,634,729.80	\$1,515,940.46

1 Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions.* Cities

RECEIPTS.	Marlborough	Newburyport
	POPULATION 15,587	POPULATION 15,084
REVENUE.	\$812,259.83	\$619,056.76
General	651,592.11	463,554.51
<i>Taxes</i>	<i>637,010.82</i>	<i>448,305.82</i>
Property, poll, and income	616,202.29	425,568.48
Corporation, bank, etc.	20,808.53	22,737.34
<i>Licenses and permits</i>	<i>974.59</i>	<i>1,667.79</i>
<i>Fines and forfeits</i>	<i>486.92</i>	<i>940.50</i>
<i>Grants and gifts</i>	<i>13,119.78</i>	<i>12,640.40</i>
For expenses	13,119.78	12,640.40
For outlays	—	—
<i>All other</i>	<i>—</i>	<i>—</i>
Commercial	160,667.72	155,502.25
<i>Special assessments</i>	<i>4,638.41</i>	<i>2,684.78</i>
To meet expenses	1,676.00	585.63
To meet outlays	2,962.41	2,099.15
<i>Privileges</i>	<i>21,841.14</i>	<i>24,711.77</i>
<i>Departmental</i>	<i>62,466.04</i>	<i>26,259.76</i>
General government	1,060.43	1,313.66
Protection of persons and property	1,771.75	2,939.18
Health and sanitation	16,243.66	1,944.45
Highways	2,563.00	16.00
Charities	18,921.82	12,473.35
Soldiers' benefits	2,157.00	3,053.00
Schools	9,493.08	3,531.19
Libraries	84.15	825.60
Recreation	170.95	—
Unclassified . . . . .	.20	163.33
<i>Public service enterprises</i>	<i>63,853.06</i>	<i>79,765.76</i>
Electric light	—	—
Water	63,853.06	61,166.86
All other	—	18,598.90
<i>Cemeteries</i>	<i>1,669.00</i>	<i>73.00</i>
<i>Interest</i>	<i>16,200.07</i>	<i>22,007.18</i>
On sinking funds	610.17	—
On trust and investment funds	2,069.19	12,739.95
All other	13,520.71	9,267.23
NON-REVENUE.	\$972,443.84	\$566,162.75
Offsets to outlays	37,572.49	886.65
<i>Departmental</i>	<i>34,418.32</i>	<i>886.65</i>
<i>Public service enterprises</i>	<i>3,154.17</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	857,565.29	500,767.00
<i>Loans, general purposes</i>	<i>217,000.00</i>	<i>129,000.00</i>
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>630,000.00</i>	<i>370,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>565.29</i>	<i>1,767.00</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>
Transfers	—	11,610.81
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>11,610.81</i>
Refunds	1,291.36	785.76
Agency, trust, and investment	76,014.70	52,112.53
<i>Taxes and licenses for State</i>	<i>24,700.00</i>	<i>20,663.00</i>
<i>Taxes for county</i>	<i>33,016.34</i>	<i>26,133.55</i>
<i>Reimbursements for grade crossings</i>	<i>18,298.36</i>	<i>5,325.98</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>
RECAPITULATION.		
Revenue and offsets to outlays	\$849,832.32	\$619,943.41
Premiums	565.29	1,767.00
Municipal indebtedness	857,000.00	499,000.00
Transfers and refunds	1,291.36	12,396.57
Agency, trust, and investment	76,014.70	52,112.53
Total receipts	\$1,784,703.67	\$1,185,219.51
Balance on hand, including funds	87,133.45	61,595.56
GRAND TOTAL	\$1,871,837.12	\$1,246,815.07

Graded According to Population of 1930 — Continued.

	PAYMENTS	Marlborough Population 15,587	Newburyport Population 15,084
Maintenance		\$666,168.99	\$588,503.87
<i>Departmental</i>		<i>633,897.78</i>	<i>536,463.63</i>
General government		43,563.77	28,224.57
Protection of persons and property		105,199.61	90,276.78
Health and sanitation		38,380.72	37,777.27
Highways		106,682.48	75,901.23
Charities		101,746.03	68,575.92
Soldiers' benefits		18,892.18	16,223.48
Schools		196,267.13	189,485.21
Libraries		9,255.99	16,037.44
Recreation		5,837.05	8,862.91
Pensions		2,920.00	—
Unclassified		5,152.82	5,098.82
<i>Public service enterprises</i>		<i>28,777.21</i>	<i>50,711.29</i>
Electric light		—	—
Water		28,777.21	35,077.83
All other		—	15,633.46
<i>Cemeteries</i>		<i>3,494.00</i>	<i>1,328.95</i>
<i>Administration of trust funds</i>		<i>—</i>	<i>—</i>
Interest		42,374.78	22,203.91
<i>Loans, general purposes</i>		<i>40,230.89</i>	<i>17,576.41</i>
<i>Loans, public service enterprises</i>		<i>2,143.89</i>	<i>4,627.50</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
Outlays		340,904.45	104,586.81
<i>Departmental</i>		<i>327,630.09</i>	<i>92,734.08</i>
General government		—	—
Protection of persons and property		—	—
Health and sanitation		12,255.72	15,576.32
Highways		95,444.81	77,157.76
Charities		—	—
Schools		219,613.31	—
Libraries		—	—
Recreation		316.22	—
Unclassified		—	—
<i>Public service enterprises</i>		<i>13,144.94</i>	<i>11,852.73</i>
Electric light		—	—
Water		13,144.94	9,700.00
All other		—	2,152.73
<i>Cemeteries</i>		<i>129.42</i>	<i>—</i>
Municipal indebtedness		686,000.00	388,000.00
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>		<i>136,000.00</i>	<i>63,000.00</i>
<i>Bonds refunded, current year</i>		<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>550,000.00</i>	<i>325,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>	<i>—</i>
Transfers		—	11,610.81
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>—</i>	<i>11,610.81</i>
Refunds		1,291.36	785.76
Agency, trust, and investment		76,972.12	62,090.41
<i>Taxes and licenses for State</i>		<i>24,700.00</i>	<i>20,653.00</i>
<i>Taxes for county</i>		<i>53,016.34</i>	<i>26,133.55</i>
<i>Expenditures for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>19,255.78</i>	<i>15,303.86</i>
<i>All other</i>		<i>—</i>	<i>—</i>
RECAPITULATION.			
Maintenance and interest		\$708,543.77	\$610,707.78
Permanent debt (except from sinking funds)		136,000.00	63,000.00
Sinking fund requirements from revenue		—	—
Outlays		340,904.45	104,586.81
Permanent debt from sinking funds		—	—
Bonds refunded, current year		—	—
Temporary loans		550,000.00	325,000.00
Transfers (except to sinking funds) and refunds		1,291.36	12,396.57
Agency, trust, and investment		76,972.12	62,090.41
Total payments		\$1,813,711.70	\$1,177,781.57
Balance on hand, including funds		58,125.42	69,033.50
GRAND TOTAL		\$1,871,837.12	\$1,246,815.07

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,940,335
REVENUE.		\$213,544,863.57
General		172,598,517.86
<i>Taxes</i>		167,429,554.72
Property, poll, and income		157,666,665.69
Corporation, bank, etc.		9,762,889.03
<i>Licenses and permits</i>		660,244.21
<i>Fines and forfeits</i>		383,320.21
<i>Grants and gifts</i>		4,112,670.29
For expenses		4,095,301.52
For outlays		17,368.77
All other		12,728.43
Commercial		40,946,345.71
<i>Special assessments</i>		1,748,157.43
To meet expenses		777,132.44
To meet outlays		971,024.99
<i>Privileges</i>		4,253,944.31
<i>Departmental</i>		¹ 8,561,515.13
General government		381,264.96
Protection of persons and property		213,233.56
Health and sanitation		961,283.55
Highways		219,005.41
Charities		3,445,850.20
Soldiers' benefits		180,346.20
Schools		1,406,852.88
Libraries		75,769.84
Recreation		271,478.19
Unclassified		¹ 1,406,430.34
<i>Public service enterprises</i>		² 20,197,561.91
Electric light		² 3,023,587.60
Water		13,708,458.96
All other		3,465,515.35
<i>Cemeteries</i>		637,034.39
<i>Interest</i>		5,548,132.54
On sinking funds		1,877,255.23
On trust and investment funds		1,207,278.25
All other		2,463,599.06
NON-REVENUE.		\$200,074,783.57
Offsets to outlays		1,072,617.12
<i>Departmental</i>		932,867.48
<i>Public service enterprises</i>		138,526.74
<i>Cemeteries</i>		1,222.90
Municipal indebtedness		155,569,545.73
<i>Loans, general purposes</i>		25,707,400.00
<i>Loans, public service enterprises</i>		10,107,800.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		117,374,389.70
<i>Unpaid warrants or orders, current year</i>		2,187,597.75
<i>Premiums</i>		192,358.28
Transfers		8,971,171.24
<i>From sinking funds</i>		³ 4,797,468.86
All other		4,173,702.38
Refunds		1,685,526.09
Agency, trust, and investment		32,775,929.39
<i>Taxes and licenses for State</i>		6,239,160.19
<i>Taxes for county</i>		8,964,955.40
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		17,543,310.80
All other		28,503.00
RECAPITULATION.		
Revenue and offsets to outlays		\$214,617,480.69
Premiums		192,358.28
Municipal indebtedness		155,377,187.45
Transfers and refunds		10,656,691.33
Agency, trust, and investment		32,775,929.39
Total receipts		\$413,619,647.14
Balance on hand, including funds		34,475,799.71
GRAND TOTAL		\$448,095,446.85

¹ Includes \$34 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$8,000 from investment fund.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,940,335
Maintenance		\$172,283,450.41
<i>Departmental</i>		<i>160,881,658.24</i>
General government		7,176,587.41
Protection of persons and property		29,295,989.34
Health and sanitation		15,274,639.96
Highways		13,242,468.14
Charities		25,528,304.12
Soldiers' benefits		2,249,896.66
Schools		52,399,567.41
Libraries		3,042,004.34
Recreation		5,696,841.96
Pensions		4,230,957.88
Unclassified		2,744,401.02
<i>Public service enterprises</i>		<i>10,304,260.33</i>
Electric light		¹ 2,135,343.14
Water		7,016,803.33
All other		1,152,113.86
<i>Cemeteries</i>		<i>895,321.39</i>
<i>Administration of trust funds</i>		<i>203,210.45</i>
Interest		15,725,739.11
<i>Loans, general purposes</i>		<i>10,666,733.14</i>
<i>Loans, public service enterprises</i>		<i>5,056,258.47</i>
<i>Loans, cemeteries</i>		<i>2,747.50</i>
Outlays		51,524,995.59
<i>Departmental</i>		<i>37,512,759.24</i>
General government		324,594.74
Protection of persons and property		2,002,748.20
Health and sanitation		6,256,001.20
Highways		12,963,388.34
Charities		1,548,847.65
Schools		10,772,529.10
Libraries		330,419.93
Recreation		2,703,880.43
Unclassified		610,349.65
<i>Public service enterprises</i>		<i>13,956,156.19</i>
Electric light		¹ 375,617.35
Water		5,963,067.54
All other		7,617,471.30
<i>Cemeteries</i>		<i>56,080.16</i>
Municipal indebtedness		144,033,712.88
<i>From sinking funds</i>		<i>² 4,797,468.86</i>
<i>From revenue and other sources</i>		<i>³ 22,054,002.35</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>115,333,889.70</i>
<i>Warrants or orders, previous years</i>		<i>1,848,351.97</i>
Transfers		8,971,171.24
<i>To sinking funds from revenue</i>		<i>948,814.12</i>
<i>All other</i>		<i>8,022,357.12</i>
Refunds		1,685,520.09
Agency, trust, and investment		29,960,577.91
<i>Taxes and licenses for State</i>		<i>6,239,160.19</i>
<i>Taxes for county</i>		<i>8,964,955.39</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>14,727,959.33</i>
<i>All other</i>		<i>28,603.00</i>
RECAPITULATION.		
Maintenance and interest		\$188,009,189.52
Permanent debt (except from sinking funds)		³ 22,054,002.35
Sinking fund requirements from revenue		948,814.12
Outlays		51,524,995.59
Permanent debt from sinking funds		² 4,797,468.86
Bonds refunded, current year		-
Temporary loans		117,182,241.67
Transfers (except to sinking funds) and refunds		9,707,877.21
Agency, trust, and investment		29,960,577.91
Total payments		\$424,185,167.23
Balance on hand, including funds		23,910,279.62
GRAND TOTAL		\$448,095,446.85

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes serial payments amounting to \$724,668.86 and \$8,000 paid from investment fund.³ Includes \$100,000 fire station loan cancelled and \$4,760 paid to the county for debt incurred for bridge purposes.

DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — *General Revenue.*

CITIES.	Population of 1930	TOTAL RECEIPTS	B. TAXES		C. LICENSES AND PERMITS				
			FROM STATE		LICENSES		PERMITS		
			Corporation	Street Railway	Bank	Soldiers' Exemption	Liquor	All Other	Marriage	All Other
Boston	781,188	\$63,515,915.77	\$58,322,251.91	\$50,429.14	\$42,887.98	\$1,543.50	\$201,361.25	\$7,078.00	\$88,723.04
Worcester	195,311	11,524,202.22	10,462,170.06	—	2,196.62	249.00	29,479.00	1,220.00	2,883.26
Springfield	149,900	9,555,514.40	8,514,610.05	—	822.67	—	27,122.74	953.00	4,056.00
Fall River	115,274	5,973,837.56	5,392,227.15	2,588.10	2,118.51	29.00	16,222.00	1,066.50	1,065.86
Cambridge	113,643	6,490,993.84	5,865,688.98	7,665.84	1,991.24	—	13,054.12	1,126.00	9,732.44
New Bedford	112,597	5,913,184.49	5,089,415.18	—	2,634.29	29.00	14,919.92	7,290.00	1,501.39
Somerville	103,908	3,849,415.08	3,586,926.22	5,134.77	1,074.04	20.00	8,366.23	1,047.00	7,738.55
Lynn	102,320	4,458,129.20	4,069,064.66	2,947.99	1,298.70	16.50	12,761.50	704.00	4,614.16
Lowell	100,234	3,436,942.00	3,339,846.81	2,975.67	669.94	—	9,086.50	755.00	1,077.18
Lawrence	85,068	4,050,381.87	3,563,183.04	1,486.59	429.00	—	8,982.50	631.00	1,047.72
Quincy	71,983	4,300,659.44	4,067,156.66	1,689.20	674.90	—	3,396.30	540.00	4,274.80
Newton	65,276	4,582,159.84	4,356,563.10	461.07	10,454.42	14.00	8,221.39	477.00	484.34
Brockton	63,797	3,122,892.98	2,870,992.42	2,231.71	4,532.04	7.00	5,176.50	583.00	2,874.75
Medford	59,714	2,480,383.40	2,377,777.19	2,478.56	1,020.57	—	3,523.50	597.00	3,148.60
Malden	58,036	2,596,901.01	2,458,375.27	2,637.98	4,048.19	20.00	9,446.20	318.00	1,056.68
Holyoke	56,537	2,901,251.24	2,598,397.18	353,297.74	3,446.59	—	9,603.06	267.00	363.51
Pittsfield	49,677	2,296,190.12	2,092,319.94	183,263.41	7,722.84	11.00	8,032.00	315.00	578.37
Haverhill	48,710	2,668,327.83	2,027,575.78	179,900.30	391.33	—	3,710.43	519.00	2,103.38
Everett	48,424	2,606,334.37	2,428,110.70	107,889.95	264.22	15.00	6,068.22	458.00	2,377.24
Chelsea	45,816	2,643,312.62	2,408,482.67	1,326.53	913.79	7.00	4,680.00	—	—
Chicopee	45,930	1,951,979.58	1,729,892.80	168,077.53	143.02	—	3,123.14	349.00	1,278.59
Salem	43,353	1,888,223.32	1,722,923.57	104,705.53	1,237.21	10.00	9,657.75	245.00	1,891.29
Worcester	39,247	1,849,085.48	1,688,489.14	92,019.29	3,532.96	—	3,983.50	302.00	422.34
Waltham	37,355	2,151,132.83	2,000,538.44	1,369.35	3,946.99	7.00	5,477.74	292.00	1,991.01
Taunton	35,680	1,902,182.50	1,658,317.20	1,078.54	1,651.58	—	12,415.11	353.00	—
Revere	35,680	1,795,481.32	1,727,011.14	385.38	5,347.99	—	2,435.00	166.00	8.48
Beverly	25,086	1,471,791.21	1,353,965.57	73,144.26	563.52	—	3,235.00	182.00	107.98
Northampton	24,381	947,883.10	824,806.84	68,119.44	1,615.42	—	5,149.13	164.00	843.50
Gloucester	24,204	1,178,095.74	1,080,761.27	60,577.53	1,428.27	—	1,897.50	182.00	67.00
Melrose	23,170	1,262,479.19	1,216,779.91	19,417.82	2,696.43	—	2,087.50	143.00	229.78
Leominster	21,810	796,561.87	715,294.64	54,530.97	882.05	—	2,867.50	181.00	374.50
Ayerboro	21,769	973,261.48	892,786.21	79,438.61	998.65	5.00	1,632.00	106.00	619.66
North Adams	21,621	800,271.14	698,595.84	78,076.38	50.54	—	1,780.50	197.00	375.50
Peabody	21,345	945,803.23	837,866.20	46,513.71	710.59	—	4,036.00	106.00	570.76
Westfield	19,775	818,372.51	724,507.95	45,992.19	361.65	6.00	1,086.50	172.00	551.92
Woburn	19,434	964,556.50	903,590.93	56,026.02	275.91	—	3,903.50	135.00	168.82
Gardner	19,399	721,680.96	646,465.30	56,026.02	361.93	5.00	796.50	129.00	44.09
Marlborough	15,587	651,592.11	616,202.29	19,413.66	1,032.94	—	330.78	96.00	110.79
Newburyport	15,084	463,554.51	425,568.48	20,663.53	1,668.17	—	1,461.00	—	—
39 Cities	2,940,335	\$172,598,517.86	\$157,666,665.69	\$96,952.89	\$120,741.15	\$1,994.00	\$486,294.53	\$23,793.50	\$148,162.18

TABLE II. — *General Revenue* — Concluded.

CITIES.	Population of 1930	D. FINES AND FORFEITS			E. GRANTS AND GIFTS			F	
		Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS	
					FROM STATE		From County, Dog Licenses	For Expenses	For Outlays
					Education	Gasoline Highway				All Other
BOSTON	781,188	\$158,406.00	—	\$12.09	186,109,511.83	\$678,452.26	\$30,274.00	\$236,396.01	—
WORCESTER	195,311	13,571.64	—	1,085.00	173,899.67	124,044.30	9,740.13	31,121.97	—
SPRINGFIELD	149,900	53,187.71	—	—	60,550.68	109,997.05	11,276.53	104,687.78	\$6,280.61
FALL RIVER	115,274	4,190.02	—	410.32	69,372.95	36,874.27	4,187.38	10,050.47	—
CAMBRIDGE	113,643	4,037.91	—	649.00	225,986.43	68,846.68	—	4,416.02	—
NEW BEDFORD	112,597	10,187.43	\$352.00	—	104,804.49	67,591.59	7,511.26	16,796.79	211.62
SOMERVILLE	103,908	8,352.01	—	1,250.00	25,188.43	45,833.09	2,350.65	3,870.69	5,877.46
LYNN	102,320	13,133.62	—	—	27,226.63	50,830.97	4,904.16	2,669.11	1,000.00
LOWELL	100,234	16,811.90	—	—	43,813.45	48,843.75	5,516.09	8,144.93	7.10
LAWRENCE	85,068	7,497.00	—	—	37,279.63	45,967.51	921.52	4,694.39	—
QUINCY	71,983	4,935.98	—	—	34,378.54	51,092.45	5,777.12	10,076.08	—
NEWTON	65,276	3,610.67	50.00	717.66	11,151.19	29,991.32	5,097.64	4,095.24	—
BROCKTON	63,797	5,115.89	—	485.50	7,084.49	25,807.70	4,803.60	179.09	—
MEDFORD	59,714	5,677.88	—	—	8,996.49	25,807.70	2,657.03	799.89	—
MALDEN	58,036	4,219.24	—	—	38,550.60	42,149.96	2,146.74	4,523.89	—
HOLYOKE	56,537	7,937.66	—	—	16,377.67	24,787.94	—	1,738.19	—
PITTSFIELD	49,677	4,688.32	—	—	20,101.06	24,395.73	1,000.00	2,466.19	—
HAVERHILL	48,710	3,105.90	—	160.00	21,817.93	25,441.63	3,194.09	1,738.19	—
EVERETT	48,424	7,027.03	—	—	9,033.51	22,774.58	3,071.99	2,775.81	—
CHELSEA	45,816	6,422.28	—	381.00	28,142.35	20,813.50	1,675.80	385.09	66.00
CHICOPEE	43,930	2,648.00	—	—	10,892.84	21,127.28	2,896.06	2,343.29	68.45
SALEM	43,353	1,947.68	—	165.00	11,055.69	22,068.59	793.96	8,228.09	85.40
FITCHBURG	40,692	1,202.53	—	—	22,101.59	20,525.88	2,029.16	2,197.24	.60
WALTHAM	39,247	1,809.58	—	—	10,385.48	16,106.93	2,891.10	2,579.12	—
TAUNTON	37,355	534.41	—	189.00	8,677.54	14,904.14	2,254.00	1,245.84	—
REVERE	35,680	1,799.27	—	—	13,546.30	16,708.33	1,181.65	2,921.62	84.75
BEVERLY	25,086	1,230.85	—	—	18,317.20	11,583.40	1,792.80	14,898.01	290.39
NORTHAMPTON	24,381	4,316.71	—	—	5,160.79	12,550.86	1,522.46	4,252.79	55.70
GLOUCESTER	24,204	2,464.47	—	695.00	1,294.35	12,550.86	2,357.10	3,192.59	—
MELROSE	23,170	520.00	—	—	8,140.64	10,066.83	1,587.85	4,350.09	98.04
LEOMINSTER	21,810	1,331.38	—	—	5,074.68	10,066.83	2,941.44	1,281.60	—
ATTLEBORO	21,769	1,548.68	47.00	—	3,487.97	9,648.47	1,515.82	436.24	—
NORTH ADAMS	21,621	1,094.23	—	—	2,977.90	11,374.21	1,012.63	137.38	—
PEABODY	21,345	3,420.55	—	271.40	16,551.58	8,811.75	1,826.17	9,936.87	—
WESTFIELD	19,775	2,574.14	—	—	1,462.48	8,083.47	1,655.46	—	—
WOBURN	19,434	1,961.75	—	—	1,662.32	9,988.39	1,361.50	—	—
GARDNER	19,399	1,522.50	—	—	4,238.54	6,929.12	1,392.30	559.82	118.07
MARLBOROUGH	15,587	486.92	—	—	630.22	5,569.44	632.36	5,808.38	—
NEWBURYPORT	15,084	940.50	—	—	—	—	—	—	—
39 Cities	2,940,335	\$376,400.24	\$449.00	\$6,470.97	\$1,550,995.61	\$1,868,482.68	\$14,200.00	\$517,979.45	\$17,368.77
									\$12,728.43

¹ Includes \$188,828.09 reimbursement from State on account of teachers' pensions.

² Includes \$1,000 reimbursement from State on account of teachers' pensions.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1930	A			B. SPECIAL ASSESSMENTS			C. PRIVILEGES			D
		FOR EXPENSES			FOR OUTLAYS			Motor Vehicle Excise Tax			
		Street Sprinkling	Moth. Extermi- nation	Sewers	All Other	Sewers	Sidewalks and Curbing	All Other			
BOSTON . . .	781,188	\$15,619,237.48	—	\$7,516.78	\$67,525.17	\$353,383.21	—	—	\$820,042.49	\$53,216.07	\$2,910,597.28
WORCESTER . . .	195,311	2,550,563.24	—	347.23	—	—	\$89,553.41	—	300,744.25	—	838,727.97
SPRINGFIELD . . .	149,900	1,920,704.27	—	—	—	17,608.21	17,608.21	—	324,499.68	9,122.23	590,663.76
FALL RIVER . . .	115,274	858,384.48	—	—	—	—	6,569.96	—	125,443.16	—	162,288.68
CAMBRIDGE . . .	113,643	1,041,565.58	—	—	—	—	958.09	—	134,932.71	519.00	286,294.97
NEW BEDFORD . . .	112,597	869,240.87	—	—	—	—	91.64	—	125,821.25	—	211,352.34
SOMERVILLE . . .	103,908	922,646.03	—	—	—	—	5,328.44	—	143,078.10	—	231,025.52
LYNN . . .	102,320	1,016,894.63	—	—	—	—	6,430.94	—	153,917.85	—	225,782.24
LOWELL . . .	100,234	748,081.75	—	2,415.40	—	—	—	—	104,773.20	50.00	181,567.44
LAWRENCE . . .	85,068	497,904.38	184.49	—	262.49	—	—	—	95,556.72	—	77,141.42
QUINCY . . .	71,983	1,114,775.42	—	1,983.82	—	—	24,380.50	—	163,377.87	—	291,447.05
NEWTON . . .	65,276	1,162,899.44	—	6,242.01	—	—	55,708.01	—	220,931.96	—	207,788.33
BROCKTON . . .	63,797	747,860.54	—	2,232.86	—	—	12,658.71	—	120,731.13	—	239,097.13
MEDFORD . . .	59,714	657,484.49	—	—	7,482.27	—	21,500.00	—	122,741.71	—	135,577.05
MALDEN . . .	58,036	592,637.34	—	—	9,654.68	—	6,000.00	—	78,591.97	—	134,409.04
HOLYOKE . . .	56,537	1,724,636.60	—	—	—	—	1,597.99	—	78,998.16	31.90	87,369.37
PITTSBURG . . .	48,717	434,432.07	—	—	—	—	11,058.08	—	86,884.80	—	131,360.19
FITZGERALD . . .	48,670	516,170.89	10,596.86	357.96	—	—	9,496.49	—	53,207.29	33.50	119,554.37
EVERETT . . .	48,424	467,378.48	—	—	—	—	3,158.79	—	36,892.09	241.00	193,876.46
CHELSEA . . .	45,816	520,539.75	13,378.53	—	—	—	7,064.89	—	44,791.68	—	60,171.70
CHICOPEE . . .	43,930	770,489.63	1,286.63	—	—	—	2,498.57	—	62,077.08	1,825.00	139,133.04
SALEM . . .	43,353	477,413.26	6,734.96	166.61	—	—	12,931.31	—	65,522.01	—	240,940.42
FITCHBURG . . .	40,692	511,977.96	—	—	—	—	3,198.37	—	60,629.07	—	105,831.70
WALTHAM . . .	39,247	404,105.66	—	—	—	—	2,850.53	—	61,220.00	300.00	91,442.19
TAUNTON . . .	37,355	929,002.29	251.15	—	—	—	11,510.42	—	47,294.92	—	63,976.30
REVERE . . .	35,680	292,213.79	—	—	—	—	1,600.00	—	45,829.56	—	49,626.76
BEVERLY . . .	25,086	232,844.65	—	—	—	—	—	—	43,719.80	—	29,137.52
NORTHAMPTON . . .	24,581	230,249.21	—	—	—	—	12,591.15	—	59,228.75	—	29,769.21
GLoucester . . .	24,204	270,229.22	—	—	—	—	3,753.65	—	35,386.27	—	38,347.71
MELROSE . . .	23,170	272,364.40	—	—	—	—	1,657.77	—	40,045.08	265.00	34,230.69
LEOMINSTER . . .	21,810	210,419.29	—	—	—	—	300.00	—	35,503.66	—	108,091.65
ATTLEBORO . . .	21,769	222,935.44	78.15	—	—	—	2,568.57	—	29,528.70	—	51,262.25
NORTH ADAMS . . .	21,621	161,395.86	—	—	—	—	145.00	—	30,673.49	219.14	52,577.49
PEABODY . . .	21,345	667,118.05	—	—	—	—	—	—	30,340.38	50.00	46,941.24
WESTFIELD . . .	19,775	583,026.75	—	—	—	—	—	—	21,841.14	—	52,466.04
WOBURN . . .	19,434	218,139.71	—	—	—	—	—	—	24,711.77	—	26,259.76
GARDNER . . .	19,399	192,222.78	—	1,676.00	—	—	—	—	—	—	—
MARLBOROUGH . . .	15,587	160,667.72	—	585.63	—	—	—	—	—	—	—
NEWBURYPORT . . .	15,084	155,502.25	—	—	—	—	—	—	—	—	—
39 Cities . . .	2,940,335	\$40,946,345.71	\$220,347.71	\$24,374.94	\$92,457.11	\$439,952.68	\$333,276.57	\$308,874.67	\$4,188,071.47	\$65,872.84	\$8,561,515.13

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pp. 34-42.

² Includes \$9 from administration of trust funds.

³ Includes \$25 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST			
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous	On Sinking Funds	All Other
	Rates	Miscellaneous	Rates	Miscellaneous							
BOSTON	—	—	\$4,768,187.38	\$101,603.03	\$3,437,759.80	\$24,696.52	\$29,625.20	\$18,424.09	—	\$1,488,652.19	\$1,540,008.27
WORCESTER	—	—	892,007.31	3,797.35	—	10,328.00	21,846.71	22,500.11	\$1,569.00	44,314.30	225,277.17
SPRINGFIELD	—	—	630,069.72	44,673.56	—	—	—	—	—	164,825.90	164,825.90
FALL RIVER	—	—	338,348.98	6,224.74	755.37	4,452.00	16,384.12	11,583.54	—	55,687.99	116,756.94
CAMBRIDGE	—	—	376,956.72	14,680.49	—	18,874.43	17,903.21	5,884.87	—	96,248.39	77,510.72
NEW BEDFORD	—	—	357,086.79	6,819.25	3,816.36	9,189.00	15,796.48	20,254.62	26.10	31,363.12	79,562.21
SOMERVILLE	—	—	436,567.13	7,588.02	—	—	—	—	—	49,233.97	49,233.97
LYNN	—	—	430,812.94	14,265.92	—	18,912.21	14,438.70	21,819.89	7,024.25	27,841.87	60,689.71
LOWELL	—	—	306,577.00	15,295.24	—	2,968.00	14,005.62	15,000.00	909.78	82,975.56	82,975.56
LAWRENCE	—	—	236,498.95	14,020.93	—	3,775.00	8,796.25	—	1,520.59	45,119.99	45,119.99
QUINCY	—	—	398,813.24	16,506.61	—	9,270.00	12,662.33	7,257.65	—	1,914.17	122,077.64
NEWTON	—	—	509,083.76	52,738.50	—	6,150.00	8,554.25	37.50	—	37,236.29	93,766.80
BROCKTON	—	—	257,021.64	4,554.54	—	22,805.00	12,189.66	2,351.55	6.95	26,757.44	52,658.43
MEDFORD	—	—	207,133.23	3,560.58	—	22,805.00	12,189.66	3,860.02	2,451.30	3,063.73	62,690.69
MALDEN	—	—	190,385.17	6,467.49	—	7,986.50	5,002.65	11,160.95	1,325.50	11,269.19	77,862.37
HOLYOKE	—	—	184,829.31	12,484.41	—	—	—	—	—	—	85,378.91
PITTSFIELD	—	—	153,028.02	13,958.92	232.80	—	—	—	—	—	34,027.82
HAVERHILL	—	—	174,290.26	899.54	—	—	10.00	162.00	—	1,179.39	59,127.86
EVERETT	—	—	196,610.88	1,923.49	—	11,063.20	7,112.10	2,825.82	1,575.00	10,421.55	37,833.14
CHELSEA	—	—	169,248.81	2,163.31	260.49	—	—	—	—	17,224.78	82,559.91
CHICOPEE	407,651.82	27,740.71	181,424.19	2,561.46	—	397.50	2,238.07	1,938.17	—	—	33,891.23
SALEM	—	—	214,289.49	30.36	—	3,293.94	3,921.94	3,546.50	568.77	—	39,373.34
FITCHBURG	—	—	125,189.41	3,901.50	242.18	4,462.00	6,173.87	5,532.17	—	—	51,163.44
WALTHAM	—	—	130,434.72	183.29	—	4,591.50	5,936.70	7,115.54	1,537.93	—	49,325.37
TAUNTON	—	—	114,062.42	898.20	—	1,857.00	6,043.75	4,307.44	2,053.12	1,256.31	25,837.38
REVERE	—	—	114,899.22	5,832.79	—	—	—	—	—	16,875.31	45,662.33
BEVERLY	—	—	74,634.48	1,160.10	—	2,904.81	4,639.41	4,738.38	—	—	20,864.90
NORTHAMPTON	—	—	77,565.73	8,312.76	2,500.00	225.00	—	3,479.50	—	—	34,734.54
GLOUCESTER	—	—	175,615.48	782.21	—	754.00	—	451.00	—	—	19,769.21
MELROSE	—	—	97,603.95	4,986.17	—	5,287.00	5,099.50	4,841.69	941.50	—	35,093.78
LEOMINSTER	—	—	99,220.53	4,982.97	265.75	2,185.00	3,013.65	4,014.79	461.50	—	13,515.65
ATTLEBORO	—	—	102,188.76	3,821.25	—	—	—	—	—	7,338.84	27,933.26
NORTH ADAMS	—	—	73,681.76	935.72	719.15	1,212.50	2,902.25	2,477.27	—	—	15,709.72
PEABODY	4,812.66	—	170,390.96	4,413.25	—	926.00	2,300.52	2,484.82	413.25	—	20,497.51
WESTFIELD	49,362.52	—	76,892.06	3,646.54	—	—	—	—	—	—	29,436.08
WOBURN	—	—	90,915.99	368.41	—	1,350.00	4,611.97	8,471.89	17.50	—	13,086.66
GARDNER	—	—	87,456.69	1,833.36	—	700.00	2,164.31	2,359.25	—	—	15,589.90
MALDENBOROUGH	—	—	62,971.44	881.62	—	280.00	—	1,389.00	—	610.17	—
NEWBURYPORT	—	—	61,148.56	18.30	18,598.90	73.00	—	—	—	—	22,007.18
39 Cities	\$2,737,103.29	\$286,484.31	\$13,314,682.78	\$393,776.18	\$3,465,515.35	\$180,969.11	\$233,393.22	\$200,270.02	\$22,402.04	\$1,877,255.23	\$3,670,877.31

¹ For detail see Table V, p. 43.² Includes \$416,198.08 from gas.³ Includes \$137,889.93 from gas.⁴ Includes gas, amount not specified.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	781,188	\$82,897.83	—	—	\$53,153.82	\$337.80	\$25,788.41	\$206.50	\$3,411.30
WORCESTER	195,311	34,152.89	—	—	24,145.86	42.00	8,976.61	906.43	81.99
SPRINGFIELD	149,900	42,002.45	—	—	13,403.52	309.20	13,331.02	24.30	14,934.41
FALL RIVER	115,274	9,600.82	—	—	7,430.51	—	2,044.02	12.07	114.22
CAMBRIDGE	8,833.33	8,833.33	—	—	4,901.47	744.25	2,935.95	—	251.66
NEW BEDFORD	112,597	11,725.07	—	—	7,752.62	29.25	3,892.95	50.25	—
SOMERVILLE	103,903	10,903.00	—	—	7,821.72	—	2,979.66	86.77	14.85
LYNN	102,320	11,057.36	—	—	8,854.88	—	1,559.90	642.58	—
LOWELL	100,234	10,717.76	—	—	7,324.97	22.00	2,865.19	505.60	—
LAWRENCE	85,068	5,952.61	—	—	3,786.85	—	1,445.76	—	720.00
QUINCY	71,983	11,390.94	—	—	7,476.69	—	3,048.25	866.00	—
NEWTON	65,276	12,452.23	\$8.41	—	10,240.81	29.75	2,071.45	101.81	—
DROCKTON	63,797	11,656.70	26.75	—	9,119.70	39.10	2,213.64	27.85	127.20
MEDFORD	59,714	8,050.85	—	—	6,547.65	—	1,503.20	—	—
MALDEN	58,936	6,663.29	—	—	5,699.32	—	963.97	—	—
HOLYOKE	46,537	7,960.50	—	—	2,630.72	—	846.50	230.50	3,883.50
PITTSFIELD	43,677	7,109.89	—	—	6,041.06	—	4,479.27	17.93	678.80
HAVERHILL	48,710	8,663.94	—	.30	4,985.45	—	1,926.95	—	11.51
EVERETT	48,424	6,377.84	—	—	3,030.85	—	1,385.88	—	2.70
CHelsea	45,816	9,034.62	—	17.40	3,794.75	—	93.50	10.17	2,424.00
CHICOPEE	43,930	6,253.56	—	—	2,802.62	—	34.31	—	—
SALEM	43,353	3,743.85	—	—	2,302.22	—	841.23	—	—
FITCHBURG	40,692	5,680.78	—	—	3,032.22	5.00	1,900.56	20.50	727.50
WALTHAM	39,247	5,541.90	—	—	4,197.55	—	1,240.55	16.00	82.80
TAUNTON	37,355	2,067.73	—	—	652.40	—	1,415.33	—	—
REVERE	35,680	9,089.82	—	—	7,607.42	—	878.70	17.70	586.00
BEVERLY	25,086	3,899.43	—	—	2,779.43	—	292.50	—	827.50
NORTHAMPTON	24,381	993.81	169.50	—	381.68	—	302.53	—	309.60
GLOUCESTER	24,204	3,885.55	—	—	2,553.55	1.45	250.70	.35	910.00
MELROSE	23,170	2,614.58	—	—	813.86	—	1,340.72	—	460.00
LEOMINSTER	21,810	5,174.26	—	—	2,795.46	—	808.22	—	1,570.58
ATTLEBORO	21,769	3,073.98	—	—	2,248.58	—	825.40	—	—
NORTH ADAMS	21,621	2,045.00	—	—	1,637.40	—	407.60	—	—
PEABODY	21,345	1,539.81	—	—	990.86	—	213.74	30.21	305.00
WESTFIELD	19,775	2,167.60	.10	—	908.70	—	1,241.00	17.70	2,089.67
WOBURN	19,434	4,331.28	—	—	1,728.01	—	507.65	5.95	551.75
GARDNER	19,399	2,562.81	94.00	—	1,206.20	—	710.86	—	—
MARLBOROUGH	15,587	1,080.43	—	—	536.18	—	242.00	2.25	—
NEWBURYPORT	15,084	1,313.66	9.75	—	535.71	—	270.94	—	497.26
39 Cities	2,940,335	\$381,264.96	\$206.31	\$222.46	\$240,931.05	\$1,559.80	\$98,972.12	\$3,799.42	\$35,573.80

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
 2. Protection of Persons and Property.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	781,188	\$95,000.17	\$13,032.18	\$3,538.49	\$79,329.50	—	—	—
WORCESTER	195,311	22,203.41	13,878.82	128.32	3,870.25	\$308.00	\$918.02	\$1,100.00
SPRINGFIELD	149,900	9,071.91	4,917.01	715.34	3,439.96	—	—	—
FALL RIVER	115,274	2,403.52	265.24	165.00	1,354.27	—	619.01	148.87
CAMBRIDGE	113,643	7,878.18	5,940.32	—	1,714.94	—	74.05	—
NEW BEDFORD	112,597	2,713.54	387.34	20.50	2,305.46	—	2.24	—
SOMERVILLE	103,908	1,924.64	82.80	—	1,841.84	—	—	—
LYNN	102,320	5,359.00	1,210.05	257.91	1,966.04	—	—	1,925.00
LOWELL	100,234	4,437.83	274.13	1,775.35	2,284.67	—	—	—
LAWRENCE	85,068	7,134.18	1,600.00	637.63	1,188.55	103.68	—	—
QUINCY	71,983	2,173.18	84.50	14.00	969.58	1.10	—	3,708.00
NEWTON	65,276	4,051.01	2,095.17	71.50	448.34	—	1,507.50	1,104.00
BROCKTON	63,797	2,013.38	177.64	385.00	756.15	32.25	964.70	—
MEDFORD	59,714	1,077.61	44.34	400.00	875.21	—	50.00	—
MALDEN	58,036	3,619.19	8.13	6.35	1784.18	26.39	2,729.50	11.14
HOLYOKE	56,537	1,346.66	154.76	—	699.62	—	40.45	—
PISTONFIELD	49,677	2,839.50	370.75	69.11	758.08	75.57	—	442.75
HAVERHILL	48,710	1,917.71	119.90	59.75	1715.51	—	—	1,584.00
EVERETT	48,424	1,023.79	35.08	11.50	998.12	—	—	64.80
CHELSEA	45,816	558.89	1.30	60.72	482.87	—	—	12.87
CHICOPEE	43,930	6,568.00	15.30	52.20	669.64	—	50.50	—
SALEM	43,353	4,773.31	1,686.73	172.65	615.00	—	—	1,022.35
FITCHBURG	40,692	2,974.38	3,130.76	20	724.01	—	198.52	500.00
WALTHAM	39,247	4,209.24	527.54	196.63	791.01	—	—	155.75
TAUNTON	37,355	3,522.68	50.00	—	325.12	—	—	2,007.50
REVERE	35,680	377.62	50.00	—	343.77	—	10.00	2.50
BEVERLY	25,086	553.57	199.80	—	337.77	—	—	—
NORTHAMPTON	24,381	318.29	41.75	39.00	237.54	—	—	—
GLoucester	24,204	2,682.49	2,238.55	47.00	375.86	21.08	—	—
MEDROSE	23,176	389.04	233.50	22.00	132.44	—	—	—
LEDMINSTER	21,810	602.67	341.46	142.15	102.13	6.50	10.43	—
ATTLEBORO	21,769	436.43	65.00	193.50	241.98	—	—	—
NORTH ADAMS	21,621	430.43	12.65	71.24	333.95	—	—	218.54
PEABODY	21,345	629.93	187.35	38.75	362.14	—	9.20	—
WESTFIELD	19,775	1,763.63	34.95	46.28	152.08	—	1,480.32	20.00
WOBURN	19,434	434.77	—	38.75	278.50	117.52	—	—
GARDNER	19,399	2,635.67	2,426.75	3.55	205.37	—	—	—
MARLBOROUGH	15,587	1,771.75	503.64	756.59	225.02	—	286.50	—
NEWBURYPORT	15,084	2,939.18	2,000.00	600.00	305.93	30.75	—	2.50
39 Cities	2,940,335	\$213,233.56	\$65,137.85	\$10,710.86	\$113,880.50	\$722.84	\$8,950.94	\$13,830.57

¹ Includes inspection of oil and petroleum.

² Armory.

³ Includes \$1.20 forest fires.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. HEALTH			C. SANITATION			D Other Health and Sanitation
			Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	
BOSTON	781,188	\$179,809.57	\$8,784.90	\$97,229.53	\$10,840.36	\$13,443.06	\$48,112.72	—	\$1,399.00
WORCESTER	195,311	110,308.80	19,832.62	19,723.12	782.20	5,550.35	63,540.32	—	880.19
SPRINGFIELD	149,900	29,918.17	5,297.07	10,282.56	1.00	11,342.95	16.00	\$1,561.94	1,416.65
FALL RIVER	115,274	34,713.05	2,122.21	30,865.73	403.10	—	—	—	1,322.01
CAMBRIDGE	113,643	29,956.34	2,840.14	14,151.67	660.85	—	11,909.00	—	—
NEW BEDFORD	112,597	39,566.14	7,315.50	23,045.08	142.38	—	8,57	—	2,648.99
SOMERVILLE	103,908	11,659.80	6,794.50	1,474.00	2,565.09	—	777.52	—	—
LYNN	102,320	34,016.75	4,885.41	19,695.47	514.88	—	8,920.99	—	—
LOWELL	100,234	17,219.20	760.67	8,480.22	—	240.28	7,253.00	—	—
LAWRENCE	88,068	18,471.68	425.40	13,118.27	300.00	1,731.99	2,895.02	—	485.03
QUINCY	71,983	35,269.77	1,950.06	10,860.42	999.15	13,744.51	7,715.63	—	—
NEWTON	68,276	1,366.82	800.07	362.85	203.90	—	—	—	—
BROCKTON	63,797	151,895.13	330.00	9,491.25	—	118,340.93	23,444.38	—	288.57
MEDFORD	59,714	13,737.47	759.95	2,716.85	2,283.40	584.17	7,413.10	—	—
MALDEN	58,036	15,980.82	6,598.16	2,242.23	135.36	219.17	6,594.44	—	193.46
HOLYOKE	56,537	14,944.54	1,818.52	8,333.70	3,507.26	713.81	68.46	—	502.79
PIFFSFIELD	49,977	9,800.91	2,903.08	839.29	—	6,758.54	—	—	—
HAYVERHILL	48,710	14,424.08	3,510.73	10,038.47	161.40	14.50	—	—	499.58
EVERETT	48,424	2,566.76	878.48	1,624.26	338.80	425.19	—	—	—
CHELSEA	45,816	3,002.28	442.50	2,559.78	—	—	—	—	—
CHICOPEE	43,930	7,501.76	250.00	7,250.76	21.00	334.80	5,497.92	—	—
SALEM	43,353	17,435.04	6,505.32	3,052.80	44.20	10,899.17	—	—	—
FITCHBURG	40,692	10,447.50	1,727.70	5,666.89	462.66	18,918.55	11,250.00	—	787.86
WALTHAM	39,247	23,178.60	575.68	480.00	473.15	2,762.92	—	—	25.85
TAUNTON	37,355	24,603.23	—	4,875.49	21.33	—	—	—	30.30
REVERE	35,680	4,014.33	818.40	425.01	8.00	91.15	—	—	—
BEVERLY	25,086	3,467.75	361.56	2,986.54	—	—	—	—	—
NORTHAMPTON	24,381	3,499.85	130.00	3,498.40	91.80	—	—	—	—
GLOUCESTER	24,204	2,359.85	184.96	2,072.66	102.23	—	—	—	—
MELROSE	23,170	10,161.28	57.00	488.00	—	—	3,767.50	—	—
LEOMINSTER	21,810	2,981.75	22.27	779.09	—	—	—	—	—
ATTLEBORO	21,769	1,724.10	198.00	1,526.10	—	—	—	—	—
NORTH ADAMS	21,621	1,730.80	52.50	1,238.56	92.50	401.92	—	—	37.82
PEABODY	21,345	29,079.61	1,411.00	2,302.73	1,306.05	25,273.38	—	—	—
WESTFIELD	19,775	4,314.74	—	1,828.55	—	1,180.14	—	—	—
WOBURN	19,434	25,425.88	88.00	70.71	70.90	25,267.17	—	—	—
GARDNER	19,399	2,520.69	274.71	919.14	—	1,255.94	—	—	—
MARLBOROUGH	15,587	16,243.66	1,846.38	115.71	—	14,281.37	—	—	—
NEWBURYPORT	15,084	1,944.45	161.30	1,783.15	—	—	—	—	—
39 Cities	2,940,335	\$961,283.55	\$93,013.75	\$330,327.07	\$26,532.95	\$290,145.17	\$209,184.57	\$1,561.94	\$10,518.10

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	781,188	\$31,531.11	\$30,364.22	—	—	—	\$433.80	\$733.09
WORCESTER	195,311	32,065.57	32,065.57	—	—	—	441.00	—
SPRINGFIELD	149,900	65,954.53	58,965.82	\$3,647.91	—	\$3,340.80	—	—
FALL RIVER	115,274	397.49	254.29	35.33	—	—	87.37	20.50
CAMBRIDGE	113,643	6,483.45	2,210.38	4,273.07	—	—	—	—
NEW BEDFORD	112,597	16,113.96	14,273.91	1,840.05	—	—	—	—
SOMERVILLE	103,908	4,350.47	4,350.47	—	—	—	—	—
LYNN	102,320	306.05	306.05	—	—	—	—	—
LOWELL	100,234	386.84	386.84	—	—	—	—	—
LAWRENCE	85,068	51.25	14.50	—	—	—	—	36.75
QUINCY	71,983	3,498.60	3,498.60	—	—	—	—	—
NEWTON	65,276	24,803.74	24,803.74	—	—	—	—	—
BROCKTON	63,797	2,424.73	1,935.50	489.23	—	—	—	—
MEDFORD	59,714	841.05	255.55	585.50	—	—	—	—
MALDEN	58,036	136.70	—	126.70	—	—	—	—
HOLYOKE	56,537	3,809.06	2,626.76	194.44	—	—	—	—
PITTSFIELD	49,677	2,244.84	1,913.20	331.64	\$1,000.00	27.86	—	247.99
HAVENHILL	48,710	360.94	117.85	242.19	—	468.65	—	—
EVERETT	48,424	709.58	—	709.58	—	—	—	—
CHELSEA	43,816	143.50	143.50	—	—	—	—	—
CHICOPEE	43,930	1,119.98	59.44	1,060.54	—	—	—	—
SALEM	43,353	310.73	103.73	207.00	—	—	—	—
FITCHBURG	40,692	2,115.33	2,115.33	—	—	—	—	—
WALTHAM	39,247	916.95	891.95	—	—	—	—	25.00
TAUNTON	37,355	—	—	—	—	—	—	7.00
REVERE	35,680	7.00	—	—	183.76	—	—	—
BEVERLY	25,086	348.35	164.59	—	—	—	—	—
NORTHAMPTON	24,381	5,162.34	5,162.34	—	—	—	—	—
GLOUCESTER	24,204	1,348.63	1,348.63	—	—	—	—	—
MELROSE	23,170	901.23	861.23	40.00	—	—	—	—
LEOMINSTER	21,810	1,039.48	764.48	—	—	—	—	—
ATTLEBORO	21,769	705.61	705.61	—	—	—	—	275.00
NORTH ADAMS	21,621	140.30	140.30	—	—	—	—	—
PEABODY	21,345	84.00	69.00	15.00	—	—	—	—
WESTFIELD	19,775	3,858.51	3,858.51	—	—	—	—	—
WOBURN	19,434	1,122.83	188.05	934.78	—	—	—	—
GARDNER	19,399	201.58	171.08	—	30.50	—	—	—
MARLBOROUGH	15,587	2,563.00	2,563.00	—	—	—	—	—
NEWBURYPORT	15,084	16.00	16.00	—	—	—	—	—
39 Cities	2,940,335	\$219,005.41	\$197,270.02	\$13,315.78	\$2,274.80	\$3,837.31	\$962.17	\$1,345.33

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
5. Charities.

CITIES.	Population of 1930	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E	F
			Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State		
BOSTON	781,188	\$861,899.34	\$414.58	\$5,374.88	\$6,116.01	\$66,662.40	\$285,329.59	\$0,519.97	\$988,282.70	\$194,779.51	\$5,219.70
WORCESTER	195,311	413,965.90	6,817.28	2,747.07	916.90	34,344.71	88,516.27	2,615.45	30,398.36	249,609.86	—
SPRINGFIELD	149,900	124,621.43	597.17	41,299.98	2,710.75	11,618.96	52,485.98	720.66	15,084.99	—	2.94
FALL RIVER	115,274	83,912.96	—	2,304.13	452.79	8,976.80	37,430.34	—	13,072.62	21,676.28	—
CAMBRIDGE	113,643	55,724.51	—	1,830.18	1,198.67	3,674.84	1,425.88	1,211.18	—	46,383.76	—
NEW BEDFORD	112,597	79,897.14	2,442.18	1,810.00	1,808.60	20,690.96	36,332.58	51.33	16,761.49	—	—
SOMERVILLE	103,908	112,898.47	1,095.98	6,088.55	376.76	22,578.97	69,842.68	855.07	18,354.56	—	—
LYNN	102,320	103,110.16	1,708.11	1,105.14	415.20	12,339.97	69,842.68	—	17,699.10	—	—
LOWELL	100,234	58,326.82	—	2,087.88	—	4,037.92	15,537.28	1,082.92	35,580.82	—	—
LAWRENCE	85,068	34,143.08	—	1,433.34	721.05	1,402.00	15,795.14	624.00	14,167.55	—	—
QUINCY	71,983	218,148.15	56.12	—	981.83	6,704.41	5,105.14	1,802.84	6,152.53	—	15.85
NEWTON	65,276	21,705.75	304.35	828.53	2,133.99	2,620.91	3,794.73	842.61	11,164.78	—	—
BROCKTON	63,797	43,398.71	2,726.06	6,737.71	1,797.70	8,359.60	12,961.64	2,337.36	8,488.64	—	—
MEDFORD	59,714	41,916.13	—	555.95	459.64	7,697.47	13,135.85	2,127.32	17,939.90	—	—
MALDEN	58,036	70,662.66	1,639.66	2,179.41	—	15,300.90	47,760.70	558.12	3,223.87	—	—
HOLYOKE	56,537	47,529.27	258.91	2,712.71	—	13,379.19	20,903.45	—	11,775.01	—	—
PLYMOUTH	49,677	25,925.04	216.90	2,079.78	52.75	10,240.92	11,559.94	—	17,764.51	—	—
HAVERHILL	48,710	127,885.27	2,659.02	3,932.26	1,688.14	17,074.44	16,610.48	—	81,654.16	—	—
EVERETT	48,424	58,207.02	—	—	769.49	4,493.35	25,884.09	—	12,130.59	—	—
CHILMARK	45,816	157,663.34	—	—	1,487.87	16,868.99	108,237.90	1,385.22	29,683.36	—	—
CHICOPEE	43,931	31,789.41	46.87	586.03	819.20	5,538.46	14,138.61	—	10,640.24	—	—
SALAM	43,553	43,531	1,357.55	2,931.65	10.00	22,190.23	44,643.90	1,358.49	11,892.74	—	—
PITTSBURG	40,692	186,277.51	—	1,564.46	565.87	7,983.64	19,356.22	1,183.33	11,854.18	—	—
WALTHAM	39,247	59,131.32	8.00	2,840.96	231.15	14,508.70	21,030.25	1,439.34	10,072.92	143,514.34	43.95
TAUNTON	37,355	17,801.25	2,634.47	452.15	573.00	2,776.65	7,610.80	—	3,395.18	—	—
REVERLY	35,680	49,741.71	—	3,080.64	1.50	8,963.65	24,551.84	1,256.07	21,387.15	—	—
REVERLY	25,086	34,823.96	226.66	714.28	—	8,692.25	14,668.99	698.13	1,082.43	—	—
NORTHAMPTON	24,381	11,492.70	—	998.43	90.00	1,637.04	5,945.78	220.00	2,577.69	—	—
GLOUCESTER	24,204	11,995.18	—	—	30.00	1,637.04	7,011.44	—	2,351.47	—	—
NELOUSE	23,170	2,872.76	—	—	50.00	51.45	1,924.15	—	847.16	—	—
LEONISTER	21,810	18,816.89	2,484.09	49.20	360.45	5,801.12	7,488.27	—	2,633.76	—	—
ATTLEBORO	21,769	22,745.10	—	25.00	116.00	12,212.17	5,669.91	475.50	4,246.52	—	—
NORTH ADAMS	21,621	18,996.31	999.35	5,216.50	—	3,872.43	7,877.80	—	1,030.23	—	—
PEABODY	21,345	74,557.20	3,396.88	124.50	—	5,187.33	3,271.69	521.40	3,104.56	58,410.74	.70
WESTFIELD	19,775	10,262.50	237.99	130.90	673.82	3,555.44	3,165.35	—	2,498.40	—	—
WOBURN	19,434	12,518.71	289.25	241.00	1,560.84	1,560.84	4,061.90	1,601.71	4,764.01	—	—
GARDNER	19,399	22,223.26	3,803.15	2,076.81	9.58	6,877.07	7,980.81	—	1,475.84	—	—
MARLBOROUGH	15,587	18,921.82	170.01	695.00	3,835.24	6,606.25	5,776.50	485.34	2,114.49	—	—
NEWBURYPORT	15,084	12,473.35	—	—	—	4,793.52	2,845.44	—	3,969.38	—	—
39 Cities	2,940,335	\$3,445,850.20	\$37,430.59	\$106,929.01	\$30,995.95	\$409,538.84	\$1,138,520.92	\$52,687.63	\$752,738.15	\$911,719.77	\$5,289.34

1 Institutions Department: Child Welfare Division, \$4,409.70; Parker Hill Buildings, \$700; Steamer Geo. A. Hibbard and Launch James J. Minot, \$50.
 * Includes \$75 from individuals.
 * Includes \$28 from individuals.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*
6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . .	781,188	\$49,376.62	\$27,769.00	\$14,624.00	\$1,440.72	\$5,542.90
WORCESTER . .	195,311	15,965.19	7,479.00	5,428.06	612.73	2,445.40
SPRINGFIELD . .	149,900	5,580.35	3,474.00	1,573.50	—	532.85
FALL RIVER . .	115,274	6,241.35	3,222.00	2,778.75	—	240.60
CAMBRIDGE . .	113,643	7,120.60	4,813.00	1,834.50	66.00	407.10
NEW BEDFORD . .	112,597	5,426.87	2,263.00	1,842.75	48.71	1,272.41
SOMERVILLE . .	103,908	7,101.20	3,556.00	3,374.00	100.00	71.20
LYNN . .	102,320	10,473.57	7,111.00	2,965.00	397.57	—
LOWELL . .	100,234	6,912.80	4,756.00	1,773.45	200.00	183.35
LAWRENCE . .	85,068	2,757.00	1,522.00	1,235.00	—	—
QUINCY . .	71,983	1,644.00	1,524.00	120.00	—	—
NEWTON . .	65,276	2,288.50	1,628.00	630.50	—	30.00
BROCKTON . .	63,797	6,168.75	4,605.00	1,091.50	142.25	330.00
MEDFORD . .	59,714	1,436.50	1,299.00	127.50	—	10.00
MALDEN . .	58,036	3,729.54	3,377.25	175.25	177.04	—
HOLYOKE . .	56,537	1,705.50	1,147.00	516.00	—	42.50
PITTSFIELD . .	49,677	2,526.40	1,259.00	415.00	200.00	652.40
HAVERHILL . .	48,710	3,616.75	2,791.00	725.75	100.00	—
EVERETT . .	48,424	3,348.08	1,808.00	1,499.08	—	41.00
CHELSEA . .	45,816	3,515.50	2,171.00	1,254.50	—	90.00
CHICOPEE . .	43,930	357.50	185.00	172.50	—	—
SALEM . .	43,353	4,144.50	2,935.00	1,116.50	93.00	—
FITCHBURG . .	40,692	2,056.50	1,612.00	177.50	242.00	25.00
WALTHAM . .	39,247	1,347.50	1,085.00	162.50	100.00	—
TAUNTON . .	37,355	1,833.50	1,266.00	367.50	200.00	—
REVERE . .	35,680	2,668.50	1,821.00	847.50	—	—
BEVERLY . .	25,086	1,038.50	1,001.00	37.50	—	—
NORTHAMPTON . .	24,381	522.82	386.00	30.00	—	106.82
GLOUCESTER . .	24,204	3,521.00	2,239.00	1,206.00	76.00	—
MELROSE . .	23,170	2,256.77	1,378.00	112.50	77.40	688.87
LEOMINSTER . .	21,810	1,113.18	514.00	305.00	—	294.18
ATTLEBORO . .	21,769	834.00	539.00	195.00	100.00	—
NORTH ADAMS . .	21,621	998.00	536.00	394.00	—	68.00
PEABODY . .	21,345	649.50	492.00	157.50	—	—
WESTFIELD . .	19,775	1,833.25	1,010.00	100.00	60.00	663.25
WOBURN . .	19,434	1,645.50	399.00	1,246.50	—	—
GARDNER . .	19,399	1,380.61	637.00	177.50	64.00	502.11
MARLBOROUGH . .	15,587	2,157.00	1,364.00	237.00	—	556.00
NEWBURYPORT . .	15,084	3,053.00	2,326.00	685.00	42.00	—
39 Cities . .	2,940,335	\$180,346.20	\$109,299.25	\$51,711.59	\$4,539.42	\$14,795.94

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Schools.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . .	781,188	\$402,014.88	\$103,239.48	\$240,306.43	\$5,010.68	\$53,458.29
WORCESTER . .	195,311	172,392.24	1,920.90	141,512.25	19,950.33	9,008.76
SPRINGFIELD . .	149,900	264,022.36	2,345.26	124,671.19	2,800.33	134,205.58
FALL RIVER . .	115,274	20,797.21	805.30	18,187.60	62.07	1,742.24
CAMBRIDGE . .	113,643	23,886.18	—	3,138.81	119.61	20,627.76
NEW BEDFORD . .	112,597	49,253.85	2,661.06	43,347.72	509.30	2,735.77
SOMERVILLE . .	103,908	18,174.29	—	15,791.77	—	2,382.52
LYNN . .	102,320	45,579.36	3,739.53	16,898.39	2,837.69	22,103.75
LOWELL . .	100,234	69,402.95	4,616.34	64,215.19	136.46	434.96
LAWRENCE . .	85,068	5,182.70	1,071.07	3,473.84	637.79	—
QUINCY . .	71,983	14,719.46	106.08	9,049.58	375.53	5,188.27
NEWTON . .	65,276	12,521.77	2,353.52	7,794.70	1,665.02	708.53
BROCKTON . .	63,797	8,986.44	4,540.85	3,063.75	114.01	1,267.83
MEDFORD . .	59,714	36,792.83	3,090.80	3,166.49	227.16	30,308.38
MALDEN . .	58,036	3,331.54	—	1,240.76	313.63	1,777.15
HOLYOKE . .	56,537	12,454.16	601.54	8,874.71	256.57	2,721.34
PITTSFIELD . .	49,677	11,655.18	621.19	10,441.07	191.62	401.30
HAVERHILL . .	48,710	14,046.23	2,201.75	10,252.72	1,036.76	555.00
EVERETT . .	48,424	6,648.55	1,477.10	2,709.19	1,874.12	588.14
CHELSEA . .	45,816	3,468.28	748.76	636.88	698.90	1,383.74
CHICOPEE . .	43,930	1,795.74	768.00	145.20	529.49	353.05
SALEM . .	43,353	2,578.49	510.08	1,017.22	180.97	870.22
FITCHBURG . .	40,692	30,004.90	678.65	8,666.16	184.86	20,475.23
WALTHAM . .	39,247	7,785.18	1,257.81	4,016.44	—	2,510.93
TAUNTON . .	37,355	40,769.08	6,370.70	33,993.67	9.82	394.89
REVERE . .	35,680	2,063.28	1,027.65	697.23	5.58	332.82
BEVERLY . .	25,086	18,613.78	660.04	12,762.44	260.01	4,931.29
NORTHAMPTON . .	24,381	25,854.30	1,072.87	14,766.82	177.02	9,837.59
GLOUCESTER . .	24,204	1,767.72	240.02	350.84	1,005.51	171.35
MELROSE . .	23,170	4,724.84	2,395.54	1,849.02	109.59	370.69
LEOMINSTER . .	21,810	7,171.79	348.31	4,206.74	71.38	2,545.36
ATTLEBORO . .	21,769	1,179.88	326.21	194.34	398.99	260.34
NORTH ADAMS . .	21,621	9,030.52	—	8,736.58	213.94	80.00
PEABODY . .	21,345	1,234.53	600.25	230.70	26.81	376.77
WESTFIELD . .	19,775	26,969.84	—	12,809.70	—	14,160.14
WOBURN . .	19,434	6,581.33	4,458.47	1,335.00	31.86	756.00
GARDNER . .	19,399	10,372.95	685.95	8,725.50	299.17	662.33
MARLBOROUGH . .	15,587	9,493.08	7,925.97	860.16	439.45	267.50
NEWBURYPORT . .	15,084	3,531.19	—	1,927.28	234.45	1,369.46
39 Cities . .	2,940,335	\$1,406,852.88	\$165,467.05	\$846,064.08	\$42,996.48	\$352,325.27

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1930	A	B	C
		TOTAL RECEIPTS	Fines, Rentals and Sales	Miscella- neous
BOSTON	781,188	\$25,191.12	\$24,362.09	\$829.03
WORCESTER	195,311	5,088.30	5,048.95	39.35
SPRINGFIELD	149,900	—	—	—
FALL RIVER	115,274	2,110.28	2,110.28	—
CAMBRIDGE	113,643	1,213.06	1,213.06	—
NEW BEDFORD	112,597	1,252.80	1,252.80	—
SOMERVILLE	103,908	2,388.87	2,388.87	—
LYNN	102,320	2,380.68	2,380.68	—
LOWELL	100,234	555.90	555.90	—
LAWRENCE	85,068	894.12	868.52	25.60
QUINCY	71,983	3,457.12	3,276.76	180.36
NEWTON	65,276	10,333.21	9,992.74	340.47
BROCKTON	63,797	1,928.03	1,928.03	—
MEDFORD	59,714	1,903.76	1,899.51	4.25
MALDEN	58,036	2,445.94	2,445.94	—
HOLYOKE	56,537	—	—	—
PITTSFIELD	49,677	—	—	—
HAVERHILL	48,710	1,515.39	1,515.39	—
EVERETT	48,424	1,053.45	1,051.80	1.65
CHELSEA	45,816	980.92	973.19	7.73
CHICOPEE	43,930	814.86	799.69	15.17
SALEM	43,353	1,033.81	995.96	37.85
FITCHBURG	40,692	676.00	676.00	—
WALTHAM	39,247	1,331.64	1,297.06	34.58
TAUNTON	37,355	464.91	450.52	14.39
REVERE	35,680	251.80	251.80	—
BEVERLY	25,086	350.96	350.96	—
NORTHAMPTON	24,381	906.65	906.65	—
GLOUCESTER	24,204	—	—	—
MELROSE	23,170	1,312.06	1,312.06	—
LEOMINSTER	21,810	1,182.69	1,182.69	—
ATTLEBORO	21,769	929.46	918.12	11.34
NORTH ADAMS	21,621	650.62	650.62	—
PEABODY	21,345	—	—	—
WESTFIELD	19,775	—	—	—
WOBURN	19,434	261.68	261.68	—
GARDNER	19,399	—	—	—
MARLBOROUGH	15,587	84.15	84.15	—
NEWBURYPORT	15,084	825.60	386.15	439.45
39 Cities	2,940,335	\$75,769.84	\$73,788.62	\$1,981.22

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1930	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . . .	781,188	\$125,093.97	\$77,613.26	—	\$47,480.71	—
WORCESTER . . .	195,311	32,144.67	3,823.95	\$28,320.72	—	—
SPRINGFIELD . . .	149,900	49,393.88	3,425.71	44,711.22	1,256.95	—
FALL RIVER . . .	115,274	—	—	—	—	—
CAMBRIDGE . . .	113,643	4,779.93	202.75	3,525.25	1,051.93	—
NEW BEDFORD . . .	112,597	4,545.55	788.00	—	3,757.55	—
SOMERVILLE . . .	103,908	897.75	29.50	130.00	738.25	—
LYNN . . .	102,320	7,146.45	25.00	7,121.45	—	—
LOWELL . . .	100,234	6,617.52	6,617.52	—	—	—
LAWRENCE . . .	85,068	280.00	280.00	—	—	—
QUINCY . . .	71,983	—	—	—	—	—
NEWTON . . .	65,276	2,000.37	—	345.97	1,654.40	—
BROCKTON . . .	63,797	615.26	13.96	4.50	596.80	—
MEDFORD . . .	59,714	—	—	—	—	—
MALDEN . . .	58,036	—	—	—	—	—
HOLYOKE . . .	56,537	547.50	39.79	458.50	—	\$49.21
PITTSFIELD . . .	49,677	751.00	325.00	—	426.00	—
HAVERHILL . . .	48,710	271.41	270.01	1.40	—	—
EVERETT . . .	48,424	12,490.58	56.75	12,433.83	—	—
CHELSEA . . .	45,816	19.35	—	19.35	—	—
CHICOPEE . . .	43,930	—	—	—	—	—
SALEM . . .	43,353	14,616.92	2,460.33	11,444.18	692.87	19.54
FITCHBURG . . .	40,692	3.92	3.92	—	—	—
WALTHAM . . .	39,247	125.00	125.00	—	—	—
TAUNTON . . .	37,355	241.95	—	241.95	—	—
REVERE . . .	35,680	—	—	—	—	—
BEVERLY . . .	25,086	830.00	—	250.00	580.00	—
NORTHAMPTON . . .	24,381	—	—	—	—	—
GLOUCESTER . . .	24,204	1,384.52	973.82	122.85	287.85	—
MELROSE . . .	23,170	770.60	—	5.75	296.35	468.50
LEOMINSTER . . .	21,810	265.00	—	265.00	—	—
ATTLEBORO . . .	21,769	130.00	130.00	—	—	—
NORTH ADAMS . . .	21,621	145.00	—	145.00	—	—
PEABODY . . .	21,345	17.07	—	17.07	—	—
WESTFIELD . . .	19,775	88.40	88.00	.40	—	—
WOBURN . . .	19,434	50.00	—	50.00	—	—
GARDNER . . .	19,399	5,043.67	—	—	5,043.67	—
MARLBOROUGH . . .	15,587	170.95	170.95	—	—	—
NEWBURYPORT . . .	15,084	—	—	—	—	—
39 Cities . . .	2,940,335	\$271,478.19	\$97,463.22	\$109,614.39	\$63,863.33	\$537.25

TABLE V.—Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	E. ON TRUST AND INVESTMENT FUNDS										F Miscella- neous
		PUBLIC TRUST FUNDS					Investment Funds					
		Charity	School	Library	Cemetery (for General Care)	Other						
BOSTON	\$1,540,008.27	\$80,936.37	\$486,242.59	\$111,188.55	\$70,100.88	\$28,637.20	\$26,807.00	\$598.75	\$678,403.43	\$44,974.14	\$6,119.36	
WORCESTER	225,277.17	30,549.52	132,547.46	15,542.07	20,325.07	1,674.94	6,694.71	—	13,021.11	2,084.73	2,837.36	
SPRINGFIELD	164,825.90	48,135.71	97,959.25	15,303.98	2,002.35	—	—	—	348.30	—	1,076.31	
FALL RIVER	116,756.54	6,006.03	103,539.79	—	143.22	2,417.98	2,763.60	—	1,465.00	—	2,029.14	
CAMBRIDGE	77,510.72	7,673.48	63,741.50	559.48	—	35.47	1,379.71	—	—	3,762.81	2,512.86	
NEW BEDFORD	79,562.21	10,476.02	45,972.46	1,583.48	75.05	3,019.04	14,101.40	—	—	882.47	647.00	
SOMERVILLE	49,293.97	3,344.72	34,319.83	1,672.75	183.91	249.80	1,100.27	—	873.12	5,396.48	1,649.08	
LYNN	60,689.71	5,114.80	42,877.14	103.94	1,659.47	175.83	4,044.49	—	—	—	1,920.00	
LOWELL	82,975.56	7,296.41	67,505.56	711.94	—	9.09	4,975.25	45.50	—	—	772.34	
LAWRENCE	9,233.39	34,939.95	—	—	3,191.70	187.17	243.89	150.63	54.19	701.40	2,043.71	
QUINCY	122,077.64	11,309.42	67,200.57	20,235.62	702.17	2,916.77	2,140.60	—	12,845.31	3,534.73	127.19	
NEWTON	92,666.80	3,034.12	39,345.63	29,120.28	4,625.28	—	376.81	—	1,243.47	731.55	—	
BROCKTON	52,565.43	8,029.75	36,079.64	3,546.95	2,556.71	1,250.00	150.26	—	95.76	31,710.00	566.70	
MEDFORD	62,690.69	11,978.86	34,244.05	11,267.34	87.07	—	25,170.02	—	60.00	—	294.21	
MALDEN	77,862.37	9,503.07	42,128.51	146.39	1,469.34	—	—	—	—	3,006.03	183.98	
HOLYOKE	85,378.91	17,599.51	33,564.79	408.57	—	—	—	—	—	—	—	
PITTSFIELD	34,027.82	7,653.77	21,534.60	4,545.24	2,931.88	203.34	8,296.21	52.27	343.39	—	—	
HAVERHILL	59,127.86	9,813.63	33,838.20	642.91	1,448.01	4,345.17	4,366.95	—	400.00	—	—	
EVERETT	37,833.14	5,696.86	21,792.17	1,448.01	140.32	—	812.99	376.18	—	—	758.63	
CHESEA	82,559.91	1,948.38	79,530.73	103.67	748.80	1,152.40	2,828.13	2,255.76	1,347.86	—	365.93	
CHICOPEE	39,373.34	5,082.55	22,621.71	9.63	6,197.70	312.30	2,037.10	—	2,458.42	—	611.68	
SALEM	51,163.44	6,094.21	19,141.13	2,495.77	18,624.51	—	1,819.04	211.98	—	3,940.05	461.87	
FITCHBURG	49,325.37	4,666.24	31,062.57	7,037.63	1,106.50	—	—	—	—	—	139.93	
WALTHAM	25,837.38	1,986.00	21,087.06	1,383.00	—	—	—	—	—	—	267.14	
TAUNTON	45,662.33	1,986.00	37,836.08	1,971.40	—	—	—	—	—	—	13.32	
REVERE	45,662.33	5,341.29	9,216.50	1,466.65	—	—	—	—	—	—	—	
BEVERLY	34,734.54	4,925.16	8,904.13	13.60	356.62	174.96	4,585.08	638.79	233.69	231.87	—	
NORTHAMPTON	30,864.90	2,262.80	9,216.50	13.60	1,869.77	318.83	20,225.78	—	1,444.80	116.81	—	
GLoucester	19,769.21	7,147.57	7,772.39	—	2,751.13	640.00	191.20	—	469.10	—	—	
MELROSE	35,093.78	3,202.41	21,692.62	9,445.23	2,76	90.46	136.26	65.61	—	—	223.73	
LEONMINSTER	13,515.65	3,165.11	8,939.60	17.97	641.25	142.50	600.00	—	3,245.57	175.48	353.90	
ATTLEBORO	27,933.26	2,964.00	6,544.35	467.41	10,278.62	—	51.26	—	—	3,716.50	1,553.95	
NORTH ADAMS	7,402.22	2,193.74	4,531.22	67.57	38.67	—	—	—	—	519.76	—	
PEABODY	15,709.72	1,676.01	11,818.95	27.26	1,792.66	141.11	—	—	—	—	—	
WESTFIELD	20,497.51	5,521.80	14,451.28	46.35	—	177.50	5,975.48	72.09	313.58	—	—	
WOBURN	29,436.08	9,351.35	12,051.52	—	—	—	—	12.70	118.79	369.30	—	
GARDNER	13,066.66	2,539.46	8,310.48	2,193.69	544.52	306.76	729.82	16.80	—	1,193.59	—	
MARLBOROUGH	15,589.90	3,276.90	10,007.16	234.84	712.49	809.90	5,381.21	—	4,642.76	—	—	
NEWBURYPORT	22,007.18	980.55	8,286.68	—	—	—	—	—	—	—	—	
39 Cities	\$3,670,877.31	\$389,132.89	\$1,802,543.80	\$244,056.13	\$155,860.42	\$66,031.42	\$150,690.59	\$4,497.06	\$723,186.16	\$107,012.60	\$27,866.24	

TABLE VI. Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON .	\$79,135,153.25	\$61,438,952.94	\$298,705.79	\$158,418.09	\$1,560,074.10	\$4,764.85	\$428,425.16	\$873,258.56	\$2,910,597.28	\$8,307,550.21	\$72,745.81	\$3,026,660.46
Worcester .	14,074,765.46	11,136,899.25	33,840.26	14,656.64	338,806.07	—	279,451.07	300,744.25	838,727.97	805,804.66	56,243.82	269,591.47
Springfield .	1,476,212.07	32,131.74	292,092.65	1,476.64	192,092.65	—	106,819.27	333,621.91	590,693.76	724,748.97	—	174,825.90
Fall River .	6,892,228.04	5,812,727.17	18,383.36	6,530.34	135,985.07	211.62	459.66	125,443.16	162,288.68	365,328.79	32,419.66	172,444.33
Cambridge .	6,532,559.42	6,357,264.78	23,912.56	4,686.91	99,252.13	5,877.46	11,759.57	135,451.71	286,294.97	391,637.21	42,662.51	173,759.31
New Bedford .	6,782,425.36	5,688,113.62	17,179.31	10,187.43	196,704.13	1,000.00	8,653.35	125,321.25	211,352.34	367,722.40	45,266.20	110,925.33
Somerville .	4,772,061.11	3,747,392.52	17,171.78	4,784.01	76,139.67	7.10	55,093.29	143,078.10	221,025.52	444,155.15	62,195.05	48,531.58
LYNN .	4,475,023.83	3,436,610.72	13,679.18	8,303.62	85,597.47	—	41,389.05	153,917.85	225,782.24	445,078.86	32,883.40	82,075.56
LOWELL .	5,045,282.75	3,930,244.63	13,679.18	16,811.90	107,206.29	—	23,950.91	104,823.91	181,567.44	321,872.24	47,034.16	122,077.64
LAVERNE .	4,948,286.25	3,930,244.63	10,889.22	7,497.00	92,948.47	—	19,363.36	95,556.72	77,141.42	250,519.88	29,189.95	122,077.64
QUINCY .	5,415,434.86	4,178,149.00	13,888.30	4,935.98	96,686.16	—	93,363.03	163,377.87	129,144.05	415,319.85	37.50	131,003.09
NEWTON .	5,415,039.28	4,178,149.00	9,182.73	3,833.55	50,335.39	—	141,316.30	220,931.96	107,788.33	561,822.26	17,062.75	79,415.87
ROCKTON .	3,870,753.52	3,057,541.31	9,182.73	5,833.55	40,016.19	—	39,977.43	120,731.13	229,097.13	261,576.18	41,305.98	65,754.42
MEDFORD .	3,187,867.89	2,425,562.58	8,641.25	6,163.38	40,016.19	—	81,411.52	122,741.71	135,577.05	210,693.81	—	—
MALDEN .	4,715,887.84	2,547,151.56	7,269.10	4,219.24	38,291.11	—	58,176.51	88,591.97	134,409.04	196,852.66	25,475.60	89,131.56
HOLYOKE .	4,715,887.84	2,547,151.56	10,840.88	7,937.66	87,371.19	—	17,636.87	79,030.06	87,369.37	1,455,221.39	—	85,378.91
PITTSBURG .	2,780,498.72	2,102,967.99	8,936.87	3,688.32	42,903.80	—	82,266.16	89,548.16	61,360.19	107,219.74	172.00	34,027.82
HAVERHILL .	2,682,012.19	2,102,967.99	6,332.71	7,027.03	53,107.36	—	19,992.73	86,884.80	173,624.31	175,189.80	—	60,307.25
EVERETT .	3,073,712.85	2,593,867.97	8,918.46	6,803.28	33,868.98	66.00	25,218.14	53,240.79	193,534.37	198,534.37	22,576.12	48,254.69
CHelsea .	3,163,852.51	2,593,867.97	4,687.00	2,618.92	54,195.20	68.45	18,072.94	37,133.09	193,876.46	171,672.61	—	99,784.69
CHICPEE .	2,722,069.23	1,880,980.93	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
Salem .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
FITCHBURG .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
WALTHAM .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
TAUNTON .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
REVERE .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
BEVERLY .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
NORTHAMPTON .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
GLoucester .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
LEINSTER .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
ATTEBORO .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
NORTH ADAMS .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
PEABODY .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
WESTFIELD .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
Woburn .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
GARDNER .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
MARLBOROUGH .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34
NEWBURYPORT .	2,365,636.58	1,833,550.53	4,750.73	2,112.68	47,723.97	85.40	9,111.02	63,902.08	139,133.64	214,562.03	11,331.15	39,373.34

39 Cities . \$213,544,863.57 \$167,429,554.72 \$660,244.21 \$383,320.21 \$4,112,670.29 \$12,728.43 \$1,748,157.43 \$4,253,944.31 \$8,561,515.13 \$20,197,561.91 \$637,034.39 \$5,548,132.54

1 Includes \$9 from administration of trust funds.

2 Includes \$25 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

CITIES.	Population of 1930	A TOTAL EX- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	781,188	\$2,197,780.33	\$83,417.83	\$101,626.70	\$92,113.36	\$83,329.77	\$247,292.67
WORCESTER	195,311	427,680.88	16,127.93	26,491.89	176,015.12	153,322.39	55,723.55
SPRINGFIELD	149,900	414,150.34	4,150.52	13,331.42	173,551.59	118,321.79	104,795.02
FALL RIVER	113,574	180,151.99	3,085.19	3,324.99	94,191.96	61,963.95	23,585.86
CAMBRIDGE	113,643	232,909.96	13,116.78	13,367.78	100,155.47	81,924.99	44,344.94
NEW BEDFORD	112,597	221,270.84	9,006.48	14,412.00	75,601.04	76,707.57	45,543.75
SOMERVILLE	103,908	226,915.37	16,722.00	25,847.97	86,416.79	74,328.92	23,599.69
LYNN	102,320	171,529.78	6,107.00	9,457.49	74,943.00	63,460.05	17,562.23
LOWELL	100,234	235,019.86	9,026.27	13,107.34	82,711.11	101,211.37	28,963.77
LAWRENCE	85,068	169,741.49		13,172.99	62,139.73	61,831.36	24,597.41
QUINCY	71,983	156,936.26	6,531.90	10,210.44	72,441.48	55,840.26	11,912.18
NEWTON	65,276	196,235.22	392.35	8,008.55	64,951.87	90,321.17	32,361.28
BROCKTON	63,797	163,376.86	1,492.36	7,373.25	63,555.94	63,861.06	27,094.25
MEDFORD	59,714	151,464.46	9,943.17	9,270.13	59,101.33	53,424.43	19,725.40
MALDEN	58,036	94,168.10	3,250.49	6,984.60	47,478.51	33,755.14	2,699.36
HOLYOKE	56,537	162,784.08	984.96	9,169.49	59,773.42	59,706.83	33,149.98
PITTSFIELD	49,677	93,833.53	2,462.32	2,008.31	43,484.69	40,179.01	5,699.20
HAVERHILL	48,710	104,034.08		14,674.14	46,220.55	27,403.99	15,735.40
EVERETT	48,424	119,039.64	10,688.52	9,394.02	51,690.92	40,667.32	6,598.86
CHICPEA	45,816	8,910.74	8,910.74	9,675.64	38,413.76	29,210.34	29,873.02
CHICOPEE	43,930	107,801.23	1,534.87	5,874.65	49,666.11	30,121.43	20,607.17
SALEM	43,353	93,808.55	7,926.68	7,065.84	38,125.37	36,249.79	4,440.87
FITCHBURG	40,692	91,037.33	4,847.07	4,934.19	35,386.44	35,011.82	10,837.81
WALTHAM	39,247	122,075.14	5,577.47	8,624.88	40,233.14	50,402.12	17,237.53
TAUNTON	37,555	75,369.26	5,430.75	6,221.90	33,814.27	23,730.71	6,171.60
REVERE	35,680	55,338.47	5,538.47	14,332.48	48,373.77	29,517.54	7,758.39
BEVERLY	23,086	69,141.42	3,607.59	4,957.26	33,156.05	21,053.60	6,366.83
NORTHAMPTON	24,381	53,076.63	100.00	3,153.13	22,305.31	18,559.31	8,058.55
GLOUCESTER	24,204	88,903.30		8,944.93	36,038.18	31,593.82	22,308.27
MELROSE	23,170	75,823.49	2,087.49	4,690.41	28,427.21	33,520.68	7,297.70
LEOMINSTER	21,510	40,119.43	2,618.66	1,839.10	27,037.85	7,808.21	1,755.63
ATTLEBORO	21,769	61,655.03	3,168.23	4,478.86	27,618.37	22,836.29	3,493.33
NORTH ADAMS	21,621	50,082.08	166.84	1,140.61	25,334.99	19,946.91	17,030.02
PEABODY	21,345	62,810.43	3,264.54	4,160.22	28,236.99	10,118.66	3,304.51
WESTFIELD	19,775	43,985.51	2,051.90	3,690.51	18,894.39	16,044.20	7,073.63
WOBURN	19,434	58,543.32	1,778.66	2,561.61	26,663.66	20,466.18	4,027.84
GARDNER	19,389	37,933.62	2,531.60	3,361.06	17,347.94	11,987.51	5,359.65
MARLBOROUGH	15,387	43,563.77	3,288.75	2,380.45	20,347.41	10,867.51	5,515.13
NEWBURYPORT	15,084	28,224.57	466.11	1,265.03	14,692.69	6,285.61	
39 Cities	2,940,335	\$7,176,587.41	\$271,652.49	\$422,786.59	\$2,960,871.51	\$2,547,491.26	\$973,785.56

TABLE VII. — Maintenance of Departments — Continued.
I D. Financial Departments of General Government.

FINANCIAL

CITIES.	TOTAL EXPENSES	Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	License Commissioners	Other Finance Offices and Accounts
BOSTON	\$921,113.36	\$94,988.16	\$81,028.90	\$276,261.88	\$371,826.87	\$32,114.71	\$64,892.84
WORCESTER.	176,015.12	34,569.74	172,735.82		57,275.24	7,266.82	4,167.50
SPRINGFIELD	173,551.59	29,068.90	25,515.60	44,898.13	71,022.86	483.94	2,562.16
FALL RIVER	94,191.96	14,346.39	8,165.08	16,024.53	21,345.66	—	34,310.30
CAMBRIDGE	100,155.47	23,777.63	13,990.35	—	27,961.22	5,156.11	3,356.16
NEW BEDFORD	75,601.04	14,260.40	13,637.31	—	20,997.33	3,234.50	761.50
SOMERVILLE	86,416.79	10,214.36	14,299.63	—	29,129.20	3,127.65	945.95
LYNN.	74,943.00	9,182.12	11,594.42	21,440.50	29,075.09	750.00	2,900.87
LOWELL	82,711.11	12,533.45	13,302.70	—	25,138.32	4,278.29	10,490.30
LAWRENCE	62,139.73	10,426.33	11,482.25	18,405.81	16,874.52	2,629.95	2,320.87
QUINCY	72,441.48	8,339.37	9,545.86	21,068.15	31,702.06	254.04	1,472.00
NEWTON	64,951.87	11,470.01	12,597.12	22,706.41	24,214.87	33.47	2,869.38
BROCKTON	63,555.94	6,780.35	8,470.84	22,016.49	24,036.36	—	1,350.00
MEDFORD	59,101.33	9,572.86	5,138.13	—	20,676.33	613.37	1,697.52
MALDEN	47,478.51	6,998.18	19,536.12	15,550.00	19,499.04	—	1,445.17
HOLYOKE	59,773.42	9,875.69	10,021.00	10,985.69	22,080.36	672.60	1,633.00
PITTSFIELD	43,484.69	6,028.34	5,251.45	—	20,045.01	—	1,174.20
HAYVERHILL	46,220.55	12,364.43	15,105.95	14,898.23	16,874.58	—	1,202.99
EVERETT	51,090.92	9,326.57	9,274.59	—	16,019.78	1,517.20	2,171.75
CHELSEA	38,413.76	4,513.28	18,609.48	—	13,613.80	250.00	160.00
CHICOPEE	49,606.11	8,235.18	6,543.69	16,777.51	13,613.80	—	1,815.70
SALEM	38,125.37	4,421.12	5,621.09	9,717.34	16,044.03	—	1,050.00
FITCHBURG	35,386.44	5,529.43	15,626.83	—	17,315.82	—	500.00
WALTHAM	40,233.14	7,791.25	17,827.60	—	13,730.18	—	1,987.66
TAUNTON	33,814.27	6,677.97	11,991.06	—	12,623.63	—	1,849.85
REVERE	48,373.77	4,559.87	7,230.50	—	12,672.39	623.00	1,788.61
BEVERLY	33,156.05	5,250.76	4,930.98	18,364.61	15,580.18	850.00	755.00
NORTHAMPTON	22,305.34	6,034.74	2,897.26	7,587.10	14,612.21	162.33	315.48
GLoucester	36,058.18	6,300.84	6,064.31	6,584.75	6,310.78	—	1,328.35
MELROSE	28,427.21	5,189.14	5,752.05	9,673.86	12,680.82	125.50	569.60
LEominster	22,037.85	4,778.92	3,886.40	7,610.92	7,499.54	415.68	635.00
ATLEBORO.	27,618.37	4,375.99	4,342.25	4,822.31	11,256.69	—	601.39
NORTH ADAMS	25,334.99	4,362.66	12,091.90	7,042.05	8,580.43	—	300.00
PEABODY	28,236.99	4,053.87	3,266.13	9,063.08	10,828.91	—	1,025.00
WESTFIELD	18,894.39	2,153.05	18,626.29	—	7,555.05	120.00	440.00
Woburn	26,663.36	6,010.57	3,821.20	7,210.39	7,838.13	—	1,763.07
GARDNER	17,547.94	3,410.59	1,527.88	4,723.01	7,886.46	—	—
MARLBOROUGH	20,347.41	4,508.33	17,339.86	—	7,255.46	370.76	873.00
NEWBURYPORT	14,692.69	3,898.55	15,200.27	—	5,255.62	—	338.25
39 Cities	\$2,960,871.51	\$436,182.39	\$621,581.20	\$593,432.75	\$1,084,804.83	\$65,049.92	\$159,820.42

¹ Treasurer and collector.

TABLE VII. — *Maintenance of Departments — Continued.*
I E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Super-Intendent of Buildings	Election and Registration	Miscellaneous
Boston	\$834,329.77	\$258,507.87	\$50,200.83	—	\$86,174.74	—	\$26,751.08	\$276,808.70	\$135,886.55
Worcester	153,322.39	16,346.78	22,868.11	\$6,084.45	—	\$17,144.63	30,866.34	51,848.41	8,063.67
Springfield	118,321.79	15,918.22	21,593.33	2,500.00	9,231.48	—	27,275.18	26,257.36	15,546.02
Fall River	61,963.95	12,980.41	11,104.02	85.04	—	18,796.07	2,741.98	3,870.41	12,386.02
Cambridge	81,924.99	9,171.30	16,090.57	4,008.07	—	9,991.40	6,892.37	33,385.97	2,415.31
New Bedford	76,707.57	5,618.08	21,170.37	432.13	—	26,142.21	8,808.14	10,893.44	643.00
Somerville	74,328.92	5,762.81	17,149.33	7,717.34	—	12,065.27	8,203.75	20,940.86	2,489.56
Lyons	63,460.06	13,488.79	9,046.21	—	—	15,243.01	8,621.28	14,485.66	2,575.11
Lowell	101,211.37	18,259.31	13,990.33	2,464.95	—	16,259.01	7,438.72	32,108.05	10,631.00
Lawrence	51,831.36	10,520.89	10,520.89	2,150.00	7,843.82	20,733.91	5,421.62	20,869.01	7,071.24
Quincy	55,840.26	4,500.15	7,395.72	800.00	—	20,890.74	12,334.94	11,207.46	3,202.37
Newton	90,521.17	9,147.01	14,789.40	2,189.91	—	42,713.10	6,711.36	9,429.94	2,916.87
Brockton	63,861.06	13,497.91	8,860.59	2,856.49	—	22,720.01	—	9,968.10	7,059.05
Medford	53,424.43	6,985.13	8,852.65	2,598.80	—	17,703.01	—	8,176.44	390.99
Malden	33,755.14	3,923.85	6,678.15	2,598.80	15,624.71	11,986.56	3,431.20	11,680.78	115.00
Holyoke	59,706.83	3,669.84	8,466.09	4,910.65	9,549.96	11,657.51	1,072.00	8,394.53	104.69
Pittsfield	40,179.01	1,872.17	8,600.15	—	—	7,828.17	—	5,279.53	1,546.24
Haverhill	27,403.99	2,456.61	7,875.16	1,346.28	1,838.43	14,934.46	2,400.50	8,330.14	1,361.97
Everett	40,667.32	3,786.98	7,974.33	2,441.01	—	4,936.67	—	6,116.81	—
Chelsea	29,210.34	3,422.50	8,149.01	4,090.36	—	9,563.66	—	6,116.81	—
Chicopee	30,121.43	6,258.79	5,906.27	2,275.90	—	10,786.53	1,278.77	4,820.71	318.00
Salem	36,249.79	5,735.44	6,508.00	2,012.66	9,504.24	3,413.89	4,843.62	4,164.13	318.00
Fitchburg	35,011.82	4,945.61	5,808.33	2,014.00	—	15,238.44	2,500.00	5,338.76	9,334.55
Waltham	50,402.12	8,212.27	8,178.10	1,600.00	—	3,319.61	2,970.65	6,986.65	598.80
Taunton	23,730.74	1,400.29	6,954.74	1,500.00	7,733.16	11,833.30	—	1,552.28	200.00
Revere	29,517.54	3,811.93	4,386.87	1,750.00	4,400.00	3,402.13	—	2,923.93	75.45
Northampton	21,053.66	2,233.89	6,268.26	—	—	6,868.48	—	2,545.30	255.50
Gloucester	18,559.31	1,571.15	6,084.76	1,234.12	—	4,443.59	—	3,922.44	10.00
Melrose	33,320.68	4,650.33	6,686.56	1,880.90	14,566.53	8,581.32	—	2,676.81	299.33
Leominster	7,808.21	3,751.50	2,625.19	—	—	—	—	1,548.61	11.65
Attleboro	22,836.29	3,782.47	3,939.28	1,362.76	6,784.31	8,062.48	—	2,792.27	1,470.34
North Adams	19,946.91	1,551.55	5,095.91	—	4,793.33	5,098.85	—	2,792.27	15.00
Peabody	10,118.66	3,072.40	3,972.27	—	—	—	—	3,068.99	—
Westfield	16,044.20	1,060.60	4,237.04	6,835.49	—	—	—	1,842.47	2,068.60
Ward	20,466.06	2,643.33	4,681.76	—	8,379.43	—	—	3,194.03	400.26
Gardner	10,465.18	2,088.60	2,775.38	542.47	—	3,460.48	—	1,836.22	304.50
Maldenborough	11,987.51	2,400.14	3,437.18	—	—	3,515.80	—	2,634.39	—
Newburyport	6,285.61	1,352.56	2,578.08	200.00	—	—	—	2,154.97	—
39 Cities	\$2,547,491.26	\$473,790.76	\$380,964.90	\$63,618.29	\$193,259.63	\$392,367.99	\$170,123.50	\$636,648.34	\$236,717.85

TABLE VII. — Maintenance of Departments — Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	781,188	\$10,481,307.47	\$5,858,362.41	\$4,114,141.23	\$20,737.84	\$430,604.62	\$52,063.02	\$5,398.35
WORCESTER	195,311	2,074,724.51	1,030,246.95	939,490.75	2,854.03	66,009.91	35,072.87	1,050.00
SPRINGFIELD	149,900	1,730,480.78	760,566.44	855,899.98	1,624.82	12,673.29	50,731.25	25.00
FALL RIVER	115,274	783,165.94	412,725.32	352,054.13	33.50	12,860.36	5,337.63	155.00
CAMBRIDGE	113,643	909,991.64	441,809.35	364,231.37	6,074.30	19,872.59	23,766.91	54,237.12
NEW BEDFORD	112,597	1,031,325.45	517,677.13	454,653.40	1,778.96	36,639.03	20,424.73	152.24
SOMERVILLE	103,908	799,129.03	357,732.30	371,041.03	2,029.94	17,446.00	12,675.43	38,204.33
LYNN	102,320	891,851.76	361,273.03	462,109.94	2,376.99	16,278.92	7,823.09	41,989.79
LOWELL	100,234	875,386.22	444,812.42	396,365.26	3,256.03	20,086.91	10,715.60	150.00
LAWRENCE	85,008	758,362.47	360,882.14	371,932.00	3,233.18	15,232.08	2,998.07	4,085.00
QUINCY	71,983	586,091.48	280,407.59	263,287.81	2,487.21	14,277.89	18,992.67	6,638.31
NEWTON	65,276	653,603.09	313,521.58	270,381.28	636.65	21,566.53	47,497.05	—
BROCKTON	63,797	588,964.36	224,326.44	330,228.09	346.61	13,737.94	18,475.58	1,849.70
MEDFORD	59,714	410,687.66	182,238.05	199,257.33	2,600.00	10,371.12	7,200.00	9,021.16
MALDEN	58,036	519,128.55	223,454.27	266,417.14	2,351.88	8,207.61	13,097.65	—
HOLYOKE	56,537	632,316.08	266,182.93	346,529.96	789.00	10,941.28	9,544.14	9,765.69
PITTSFIELD	49,677	317,403.42	153,866.89	138,025.58	1,175.81	8,163.18	3,628.17	1,815.74
HAYVERHILL	48,710	403,612.07	152,632.07	224,719.95	313.41	14,560.37	15,967.72	22,207.27
EVERETT	48,424	476,740.47	187,903.17	250,663.25	1,406.41	14,560.37	—	21,720.83
CHelsea	45,816	508,208.92	215,927.15	259,190.41	465.00	9,520.53	1,385.00	100.00
CHICPEE	43,930	324,306.65	132,113.49	181,154.34	—	8,671.60	2,267.22	16,619.49
SALEM	43,353	335,647.31	145,432.99	153,992.24	—	4,944.04	14,658.55	2,016.25
FITCHBURG	40,692	325,549.07	123,087.61	177,268.11	1,117.47	9,889.52	12,110.11	34,963.64
WALDHAM	39,247	312,130.44	130,288.48	127,790.13	1,113.78	7,654.52	10,379.89	8,931.48
TAUNTON	37,355	276,289.70	117,594.03	136,991.38	69.11	3,892.43	8,941.27	9,433.31
REVERE	35,680	270,942.77	93,726.01	154,920.59	—	9,146.42	3,716.44	15,551.49
BEVERLY	25,086	272,584.18	110,668.99	124,610.15	—	5,583.94	6,219.61	60.00
NORHAMPTON	24,381	152,752.80	54,523.24	87,436.31	1,000.00	3,737.94	4,915.31	5,890.47
GLOUCESTER	24,208	217,186.74	83,394.27	104,053.29	1,130.06	2,363.66	20,314.99	250.00
MELROSE	23,170	188,203.18	72,684.09	99,534.78	626.57	5,765.13	4,342.61	448.00
LEMINSTER	21,840	118,286.06	34,059.33	71,175.62	—	4,694.14	3,999.78	729.00
ATTLEBORO	21,769	130,814.03	61,618.60	121,480.75	146.57	2,839.33	422.97	5,236.16
NORTH ADAMS	21,621	134,453.96	59,761.64	65,681.53	5,460.09	2,663.09	17,204.05	914.64
PEABODY	21,345	195,150.53	57,761.59	113,810.16	2,788.45	5,567.38	5,842.00	300.00
WESTFIELD	19,775	121,658.38	49,876.61	60,563.94	1,186.65	4,632.06	13,712.88	6,324.25
WYBURN	19,434	125,668.11	41,927.09	64,509.43	6,203.21	—	13,518.32	—
WOBURN	19,399	105,417.63	31,320.39	61,569.78	243.00	3,020.47	14,728.08	1,053.50
GARDNER	15,587	90,199.61	43,949.66	44,468.16	—	—	—	—
MARLBOROUGH	15,587	105,276.78	37,665.72	35,877.64	—	—	—	—
NEWBURYPORT	15,084	90,276.78	37,665.72	35,877.64	—	—	—	—
39 Cities	2,940,335	\$29,295,989.34	\$14,232,941.46	\$13,227,398.22	\$66,801.80	\$918,941.02	\$528,923.28	\$320,983.56

TABLE VII. — *Maintenance of Departments — Continued.**2 B. Police Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . . .	\$5,858,362.41	\$5,283,523.35	\$293,649.88	\$68,191.13	\$82,405.92	\$130,592.13
WORCESTER . . .	1,030,246.95	960,745.84	17,008.64	6,399.57	12,897.56	33,195.34
SPRINGFIELD . . .	760,566.44	701,152.57	18,063.95	5,090.31	14,408.83	21,850.78
FALL RIVER . . .	412,725.32	394,218.83	6,115.33	4,356.08	2,290.62	5,744.46
CAMBRIDGE . . .	441,809.35	423,572.79	10,650.66	1,060.73	1,579.80	4,945.37
NEW BEDFORD . . .	517,677.13	503,138.36	5,837.84	2,992.07	1,783.06	3,925.80
SOMERVILLE . . .	357,732.30	345,387.53	5,522.00	2,508.56	512.17	3,802.04
LYNN . . .	361,273.03	335,049.91	12,668.51	3,258.94	2,732.61	7,563.06
LOWELL . . .	444,812.42	432,300.73	5,830.53	1,713.10	2,162.82	2,805.24
LAWRENCE . . .	360,882.14	327,443.24	6,929.41	2,571.96	2,005.21	21,932.32
QUINCY . . .	280,407.59	269,929.10	11,599.10	2,153.35	2,607.02	3,119.02
NEWTON . . .	313,521.58	300,302.46	6,565.27	1,386.80	994.89	4,262.16
BROCKTON . . .	224,326.44	208,830.85	6,968.51	2,088.56	2,240.30	4,398.22
MEDFORD . . .	182,238.05	176,283.87	2,742.45	897.02	563.99	1,750.72
MALDEN . . .	223,454.27	209,214.37	8,120.41	1,644.51	1,792.85	2,682.13
HOLYOKE . . .	266,182.93	252,482.72	9,094.05	—	702.30	3,903.86
PITTSFIELD . . .	153,866.89	140,910.45	8,084.89	1,620.23	255.41	2,995.91
HAVERHILL . . .	152,632.07	141,874.27	7,552.38	800.99	560.60	1,843.83
EVERETT . . .	187,903.17	181,931.33	2,260.96	730.64	991.69	1,988.55
CHELSEA . . .	215,927.15	205,536.18	2,170.92	1,992.04	3,876.73	2,351.28
CHICOPEE . . .	132,113.49	125,858.79	4,431.13	178.68	29.62	1,615.27
SALEM . . .	145,432.99	138,002.58	2,870.88	1,340.80	1,022.05	2,196.68
FITCHBURG . . .	123,087.61	108,657.74	5,900.03	1,288.52	4,917.20	2,324.12
WALTHAM . . .	130,288.48	120,550.91	3,220.52	1,782.71	3,064.33	1,670.01
TAUNTON . . .	117,534.03	109,097.46	3,692.97	1,074.61	1,523.36	1,545.63
REVERE . . .	93,726.01	88,215.47	2,177.39	1,140.51	380.89	1,811.75
BEVERLY . . .	110,668.99	102,604.19	4,592.79	676.07	777.46	2,018.48
NORTHAMPTON . . .	54,523.24	50,881.95	1,831.74	658.89	150.43	1,000.23
GLOUCESTER . . .	83,394.27	76,833.81	1,500.95	1,098.35	261.55	3,699.61
MELROSE . . .	77,684.09	72,175.72	3,465.56	—	—	2,042.81
LEOMINSTER . . .	34,059.33	31,120.75	1,681.62	—	498.60	758.36
ATTLEBORO . . .	61,618.60	52,831.39	5,539.78	95.20	9.61	3,142.62
NORTH ADAMS . . .	59,761.64	56,137.00	903.59	484.33	499.91	1,736.81
PEABODY . . .	57,761.59	50,934.13	3,496.20	—	500.84	2,830.42
WESTFIELD . . .	49,876.61	46,497.84	2,169.43	191.25	177.07	841.02
WOBURN . . .	41,927.09	38,846.65	2,288.93	7.80	149.93	633.78
GARDNER . . .	31,320.39	26,928.64	2,098.43	699.27	437.06	1,156.99
MARLBOROUGH . . .	43,949.66	39,177.52	2,326.08	1,129.67	463.46	852.93
NEWBURYPORT . . .	37,665.72	34,405.81	1,079.71	532.35	1,046.53	601.32
39 Cities	\$14,232,941.46	\$13,154,987.10	\$502,703.42	\$123,845.60	\$153,274.28	\$298,131.06

TABLE VII. — Maintenance of Departments — Continued.
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$4,114,141.23	\$3,645,777.01	\$173,986.90	—	\$111,301.90	\$154,394.64	\$28,680.78
WORCESTER	939,490.75	852,563.81	38,514.21	—	13,671.15	13,042.93	20,798.65
SPRINGFIELD	855,459.98	813,029.98	24,467.82	—	6,591.31	6,364.31	5,406.54
FALL RIVER	352,054.13	327,760.17	12,701.09	—	6,692.51	3,803.92	1,006.44
CAMBRIDGE	364,231.37	345,758.15	8,494.24	—	8,597.03	5,893.24	576.71
NEW BEDFORD	454,653.40	438,946.38	10,890.74	—	8,179.80	4,223.08	2,304.40
SOMERVILLE	371,041.03	343,957.03	12,770.66	—	7,776.56	3,583.20	3,983.58
LYNN	402,409.34	374,572.10	23,681.22	—	7,012.40	3,704.07	1,190.15
LOWELL	396,365.26	370,560.26	10,321.07	—	6,060.50	6,699.62	1,523.81
LAWRENCE	371,932.00	328,939.35	24,445.37	—	6,355.32	9,297.68	2,874.08
QUINCY	263,287.81	229,244.39	22,754.29	—	3,812.34	5,779.38	1,697.41
NEWTON	270,381.28	224,006.76	16,434.75	\$15,000.00	4,433.69	6,470.28	2,435.80
BROCKTON	330,228.09	278,832.09	33,006.24	—	7,080.28	8,890.81	2,418.67
MEDFORD	199,257.33	187,805.38	5,763.92	—	2,175.68	1,927.41	1,584.94
MALDEN	266,417.14	243,406.29	15,620.53	—	3,042.99	3,563.15	784.18
HITCHEBURG	346,529.96	299,168.93	16,415.77	13,648.00	6,461.44	7,678.29	3,157.53
PITTSFIELD	138,025.58	128,278.70	2,763.90	—	4,312.08	2,283.47	1,659.09
HAVERHILL	224,719.95	20,185.17	20,185.17	2,861.60	3,404.42	3,433.61	3,005.99
EVERETT	250,663.25	240,403.45	4,697.06	—	2,492.00	3,578.79	1,157.93
CHelsea	259,190.41	247,234.62	8,298.51	—	8,932.50	2,456.73	152.39
CHICPEA	181,154.34	156,905.20	5,437.19	—	3,010.32	6,814.75	466.58
SALEM	153,992.24	138,016.79	7,388.61	—	4,435.62	2,403.70	473.85
FITCHBURG	177,268.11	162,566.33	13,601.78	3,095.00	2,176.29	1,801.68	322.05
WALHAM	127,720.13	112,285.76	8,039.35	—	3,615.39	1,810.92	1,981.14
TAUNTON	136,991.38	121,652.17	7,931.76	—	2,466.86	2,128.40	2,218.20
REVERE	154,920.59	138,413.40	9,693.73	—	3,575.22	2,609.60	593.14
BEVERLY	134,610.15	120,837.50	6,994.69	—	1,926.08	1,457.32	642.38
NORTHAMPTON	87,456.31	78,767.11	4,663.42	—	2,473.43	3,539.53	1,749.84
GLOUCESTER	104,033.29	84,011.42	12,259.07	—	2,198.95	1,195.21	1,785.94
MELROSE	99,534.78	79,491.77	5,642.91	9,220.00	1,436.29	1,321.98	885.39
LEONISTON	71,175.62	47,206.04	4,929.68	16,020.00	1,476.98	4,070.18	261.63
ATLANTON	121,480.75	90,961.75	6,376.69	17,430.00	959.98	1,192.44	915.63
NORTH ADAMS	65,681.53	53,972.75	8,640.73	4,176.00	2,403.28	15,275.03	2,875.49
WORTH	113,810.16	79,998.15	9,082.21	—	1,154.98	1,034.82	304.32
FAIRBURY	60,563.94	49,665.50	8,404.32	—	1,330.82	2,173.12	373.55
WOBURN	64,509.43	55,581.11	5,030.83	8,190.00	1,344.11	2,844.73	1,097.89
GARDNER	61,569.78	35,649.71	12,443.31	6,750.00	1,262.42	815.14	848.74
MARLBOROUGH	41,468.16	31,173.34	4,118.52	3,549.50	450.74	1,107.00	302.73
NEWBURYPORT	35,877.64	27,200.00	3,267.67	—	—	—	—
39 Cities	\$13,227,398.22	\$11,816,141.58	\$621,772.11	\$111,364.60	\$258,135.96	\$313,925.33	\$106,058.64

TABLE VII. — Maintenance of Departments — Continued.
2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous	
BOSTON	\$13,878.25	\$6,859.59	\$282,924.86	\$102,351.50	\$45,328.26	\$25,623.58	\$26,439.44	—	—	\$5,398.35	—	—
Worcester	—	2,854.03	24,290.36	14,495.19	27,224.36	10,674.23	24,398.64	\$100.00	—	1,050.00	\$25.00	—
Springfield	—	1,624.82	44,468.75	2,845.04	14,359.04	2,316.37	48,314.88	169.99	—	—	—	—
Fall River	—	33.50	1,543.20	4,997.08	6,320.08	—	3,167.64	—	—	155.00	—	—
Cambridge	—	6,074.30	12,757.00	—	8,113.69	9,902.88	13,864.03	—	\$52,699.62	—	—	—
New Bedford	737.60	1,014.36	17,198.74	11,446.39	12,993.90	10,300.29	10,124.44	—	—	139.69	1,537.50	—
Somerville	—	2,029.94	10,024.06	—	7,421.94	3,998.51	7,330.83	—	38,204.33	2,100.00	12.55	—
Lynn	—	3,376.99	7,316.77	—	8,962.15	6,946.91	3,824.58	—	39,814.79	—	75.00	—
Lowell	—	3,256.03	7,207.71	4,410.24	8,408.96	2,998.07	3,768.69	—	—	1,872.00	150.00	—
Lawrence	—	3,233.18	5,699.49	2,637.18	6,875.41	10,675.56	8,317.11	—	—	1,104.00	2,213.00	—
Quincy	—	2,487.21	5,366.78	3,893.72	5,017.39	31,189.71	16,307.34	—	—	—	5,534.31	—
Newton	—	636.65	18,776.12	—	2,790.41	9,446.47	9,029.11	—	—	1,849.70	—	—
Brockton	—	346.61	2,638.00	5,701.84	3,398.10	3,700.00	3,500.00	—	8,971.16	50.00	—	—
Medford	2,000.00	600.00	8,774.87	—	3,596.25	6,499.95	6,587.70	—	—	—	—	—
Malden	—	2,351.88	8,494.88	2,600.00	2,712.73	7,371.19	10,987.36	—	—	—	—	—
Holyoke	—	789.00	2,400.00	2,490.00	4,380.05	2,121.82	4,780.78	2,641.54	—	—	—	—
Pittsfield	—	1,175.81	3,125.16	2,793.71	1,502.24	245.05	2,679.30	703.82	9,230.35	535.34	—	—
Haverhill	—	313.41	3,540.48	2,372.84	2,249.86	8,173.94	7,793.78	—	—	1,715.74	100.00	—
Everett	—	1,406.41	9,953.67	—	4,606.70	—	—	—	—	21,465.59	—	—
Chelsea	—	465.00	4,574.82	—	4,945.71	1,385.00	1,519.98	—	21,720.83	741.68	—	—
Chicopee	—	—	3,300.00	150.00	5,221.60	559.99	1,519.98	187.25	—	—	100.00	—
Salem	—	—	2,122.00	—	2,822.04	7,671.19	10,987.36	—	15,645.99	973.50	—	—
Fitchburg	—	1,177.47	2,806.94	2,294.74	4,787.84	3,307.77	4,769.09	37.25	—	1,916.25	100.00	—
Waltham	—	1,113.78	4,139.58	—	3,514.94	766.29	9,613.60	—	32,416.78	2,546.86	—	—
Taunton	—	69.11	—	—	3,822.43	6,023.09	2,918.18	—	—	2,039.17	100.00	—
Revere	—	—	4,664.84	2,482.55	1,999.03	2,371.64	2,314.98	—	—	64.25	2.50	—
Beverly	—	—	3,066.75	—	2,467.19	2,804.63	3,414.98	—	15,311.99	214.50	25.00	—
Northampton	—	1,000.00	2,290.68	2,267.79	1,239.47	550.92	4,322.63	41.76	5,840.47	250.00	60.00	—
Gloucester	873.77	316.29	64.85	2,298.81	2,298.81	16,371.49	701.79	3,241.71	—	250.00	198.60	—
Melrose	—	626.57	1,881.58	2,571.00	1,312.55	703.53	3,639.08	76.08	—	729.00	—	—
Lynnminster	—	—	1,034.73	2,102.47	1,556.94	4,678.70	3,153.59	—	—	914.64	—	—
Attleboro	—	146.57	521.35	943.92	1,374.06	1,999.89	1,999.89	—	—	25.00	—	—
North Adams	300.00	388.57	101.01	—	2,562.08	—	298.60	124.37	5,211.16	—	—	—
Peabody	—	—	1,317.44	1,940.00	2,202.65	4,886.44	10,042.17	2,275.44	—	—	—	—
Westfield	—	—	946.27	—	1,621.11	1,417.53	4,244.47	180.00	—	—	—	—
Woburn	2,788.45	—	2,123.80	2,418.49	1,613.57	13,712.88	3,062.04	1,619.21	—	300.00	—	—
Gardner	—	—	2,481.41	2,481.41	1,598.00	1,643.00	7,738.10	844.08	—	—	—	—
Marlborough	—	243.00	549.00	550.00	1,921.47	4,906.14	2,679.30	—	—	—	—	—
Newburyport	—	—	64.58	—	887.26	2,890.20	11,837.88	—	1,000.00	51.00	2.50	—
39 Cities	\$20,578.07	\$46,223.73	\$504,072.02	\$183,257.10	\$231,611.90	\$230,149.06	\$286,531.72	\$12,242.50	\$283,781.93	\$24,438.81	\$12,762.82	—

¹ Includes inspection of oil and petroleum.

² Includes planting and trimming trees.

TABLE VII. — *Maintenance of Departments — Continued.*3. *Health and Sanitation.*

CITIES.	Population of 1930	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON . . .	781,188	\$5,905,174.58	\$1,966,419.28	\$3,887,197.79	\$51,557.51
WORCESTER . . .	195,311	824,133.96	385,325.34	429,419.39	9,389.23
SPRINGFIELD . . .	149,900	869,444.54	229,393.80	623,736.52	16,314.22
FALL RIVER . . .	115,274	332,919.85	221,391.38	107,295.49	4,232.98
CAMBRIDGE . . .	113,643	684,745.51	153,736.49	529,509.02	1,500.00
NEW BEDFORD . . .	112,597	554,698.37	240,207.81	293,047.19	21,443.37
SOMERVILLE . . .	103,908	491,491.56	126,936.93	364,554.63	—
LYNN . . .	102,320	497,181.80	172,979.89	320,194.96	4,006.95
LOWELL . . .	100,234	439,349.96	160,382.17	268,153.31	10,814.48
LAWRENCE . . .	85,068	433,204.25	155,352.32	270,187.83	7,664.10
QUINCY . . .	71,983	430,902.66	128,627.55	296,959.12	5,315.99
NEWTON . . .	65,276	412,649.86	84,569.90	328,079.96	—
BROCKTON . . .	63,797	314,869.42	104,332.81	200,683.54	9,853.07
MEDFORD . . .	59,714	252,067.34	56,360.61	195,706.73	1,000.00
MALDEN . . .	58,036	271,764.88	79,613.90	184,157.33	7,993.65
HOLYOKE . . .	56,537	307,511.53	124,100.07	174,236.84	9,174.62
PITTSFIELD . . .	49,677	140,762.41	58,827.19	81,935.22	—
HAVERHILL . . .	48,710	176,652.09	96,902.32	73,577.78	6,171.99
EVERETT . . .	48,424	154,191.51	47,110.73	107,080.78	—
CHELSEA . . .	45,816	180,133.05	62,144.46	117,988.59	—
CHICOPEE . . .	43,930	117,114.20	42,346.26	74,767.94	—
SALEM . . .	43,353	164,686.24	66,535.09	96,835.63	1,315.52
FITCHBURG . . .	40,692	138,611.08	48,614.42	88,696.66	1,600.00
WALTHAM . . .	39,247	177,976.75	50,425.32	127,551.43	—
TAUNTON . . .	37,355	101,109.47	53,629.30	41,661.71	5,818.46
REVERE . . .	35,680	114,677.00	39,778.27	74,898.73	—
BEVERLY . . .	25,086	100,800.12	50,362.47	49,917.65	520.00
NORTHAMPTON . . .	24,381	50,218.63	27,228.88	21,080.45	1,909.30
GLOUCESTER . . .	24,204	67,790.59	32,988.71	34,801.88	—
MELROSE . . .	23,170	98,267.25	21,951.80	73,497.31	2,818.14
LEOMINSTER . . .	21,810	43,606.30	23,341.42	20,264.88	—
ATTLEBORO . . .	21,769	43,644.51	30,307.61	13,102.13	234.77
NORTH ADAMS . . .	21,621	49,696.37	23,616.64	23,136.63	2,943.10
PEABODY . . .	21,345	96,056.66	35,777.41	58,564.33	1,714.92
WESTFIELD . . .	19,775	41,996.20	22,074.38	19,145.96	775.86
WOBURN . . .	19,434	49,396.20	21,406.89	27,989.31	—
GARDNER . . .	19,399	67,985.27	40,150.03	27,835.24	—
MARLBOROUGH . . .	15,587	38,380.72	16,237.34	22,143.38	—
NEWBURYPORT . . .	15,084	37,777.27	17,745.17	20,032.10	—
39 Cities . . .	2,940,335	\$15,274,639.96	\$5,319,232.36	\$9,769,625.37	\$185,782.23

TABLE VII. — *Maintenance of Departments — Continued.*
g B. Health.

CITIES.	A TOTAL EXPENSES	B				D Tuberculosis	E Vital Statistics	F. INSPECTION		
		General Expenses	C Quarantine and Contagious Dis- ease Hospitals	C Quarantine and Contagious Dis- ease Hospitals	C Quarantine and Contagious Dis- ease Hospitals			School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,966,419.28	\$664,801.19	\$7,916.34	\$873,046.33	\$86,436.17			\$218,414.64	\$98,487.62	\$16,716.99
WORCESTER	385,325.34	79,716.44	138,021.50	104,034.17	1,581.25			44,283.74	5,813.43	11,895.81
SPRINGFIELD	229,393.80	41,003.71	39,641.16	75,436.26	2,186.00			61,331.19	3,803.23	7,492.25
FALL RIVER	221,391.38	35,597.74	28,241.20	128,920.11	968.00			22,220.26	2,780.80	2,663.27
CAMBRIDGE	153,736.49	31,337.13	20,708.99	57,640.38	405.80			31,885.87	7,055.00	4,703.32
NEW BEDFORD	240,207.81	64,908.76	21,621.03	109,981.27	1,038.25			35,321.16	2,845.78	4,491.56
SOMERVILLE	126,936.93	18,576.00	32,957.92	39,328.45	2,134.66			22,472.63	3,058.42	8,408.85
LYNN	172,979.89	28,804.34	37,426.70	82,684.57	743.25			16,301.36	1,999.92	5,016.75
LOWELL	160,382.17	51,221.89	22,183.09	49,049.91	2,209.20			26,071.58	1,804.00	7,842.50
LAWRENCE	155,352.32	49,882.66	5,534.10	78,660.84	4,706.50			10,159.51	2,380.50	4,028.21
QUINCY	128,627.55	26,286.35	12,089.49	72,446.75	815.59			13,362.25	1,402.70	2,224.42
NEWTON	84,569.90	13,420.17	26,224.66	23,616.09	739.38			19,285.38	400.00	884.22
BROCKTON	104,332.81	30,346.71	4,864.57	46,478.29	999.61			12,905.47	5,245.00	3,493.16
MEDFORD	56,360.81	15,063.28	2,733.23	15,977.44	3,598.06			17,858.10	300.00	830.50
MALDEN	79,613.90	14,077.63	29,422.61	27,025.15	104.75			7,809.98	600.00	343.78
HOLYOKE	124,100.07	39,514.91	28,106.45	40,286.65	915.10			8,535.46	2,750.00	3,991.50
PITTSFIELD	98,902.32	10,036.00	25,217.65	40,169.84	350.00			12,853.08	1,396.67	3,779.94
EVERETT	47,110.73	7,448.60	8,373.38	17,162.24	479.25			11,255.45	879.08	1,396.67
CHELSEA	62,144.46	6,155.18	7,367.80	31,741.75	541.75			8,878.10	200.00	2,191.81
CHICPEE	42,346.26	1,275.79	20,883.15	20,883.15	184.00			10,124.68	2,900.60	1,400.00
SALEM	66,535.09	7,019.04	21,198.01	30,258.46	565.75			3,837.88	599.96	400.00
FAIRBURG	48,614.42	9,675.11	11,559.26	15,034.20	531.25			10,543.22	1,788.78	3,244.27
WALTHAM	50,425.32	50,425.32	18,938.37	18,938.37	339.25			9,642.05	1,220.00	1,621.26
TACONIC	53,629.30	4,827.10	1,968.17	15,976.27	208.26			4,630.92	1,400.00	2,190.80
REVERE	39,778.27	14,791.00	9,984.24	20,420.75	278.00			8,440.31	700.00	—
REVERE	50,362.47	12,165.26	1,968.17	15,976.27	208.26			10,002.19	650.00	3,246.29
NORTHAMPTON	27,298.88	3,217.29	8,217.29	8,217.29	372.75			6,701.63	1,500.00	1,351.12
GLoucester	32,998.70	9,164.94	7,715.59	17,653.79	409.25			4,145.36	1,800.00	99.78
MELROSE	21,951.80	6,864.10	7,596.26	11,339.06	231.02			3,348.61	284.41	3,800.00
LEOMINSTER	23,341.42	5,178.60	7,611.82	11,339.06	154.75			3,999.96	707.23	1,900.00
ATTLEBORO	30,307.61	3,600.27	1,184.46	20,652.78	328.75			2,911.25	900.00	537.81
NORTH ADAMS	28,616.64	4,450.84	6,655.90	10,690.39	364.86			5,098.74	1,818.40	1,379.36
PEABODY	35,777.41	9,053.80	3,476.50	14,892.43	405.00			5,191.96	1,370.65	3,686.30
WESTFIELD	22,074.38	5,493.00	700.69	10,470.03	285.45			3,678.71	1,150.00	686.30
WOBURN	21,406.89	6,324.22	2,881.65	5,633.33	247.50			7,730.77	1,250.00	339.42
GARDNER	40,150.03	7,433.85	12,751.12	9,486.65	196.80			2,801.20	1,200.00	1,103.61
MARLBOROUGH	16,237.34	4,165.93	2,457.40	5,747.31	205.50			2,801.20	600.00	618.76
NEWBURYPORT	17,745.17	3,628.41	313.40	10,200.68	283.92			2,100.00	1,200.00	—
39 Cities	\$5,319,232.36	\$1,387,925.56	\$584,062.26	\$2,226,271.48	\$118,061.28			\$720,482.38	\$166,945.51	\$115,483.89

TABLE VII. — *Maintenance of Departments — Continued.*
3 C. Sanitation.

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,887,197.79	\$604,611.73	\$199,304.83	\$2,138,127.76	\$945,153.47
WORCESTER . . .	429,419.39	115,814.57	—	225,077.41	88,527.41
SPRINGFIELD . . .	623,736.52	37,563.79	—	422,302.86	163,869.87
FALL RIVER . . .	107,295.49	3,587.21	—	84,314.29	19,393.99
CAMBRIDGE . . .	529,509.02	32,583.50	62,899.52	303,358.34	130,667.66
NEW BEDFORD . . .	293,047.19	46,287.11	—	187,872.88	58,887.20
SOMERVILLE . . .	364,554.63	14,590.19	57,486.20	227,652.31	64,825.93
LYNN . . .	320,194.96	94,894.31	—	195,677.13	29,623.52
LOWELL . . .	268,153.31	10,348.92	—	148,902.28	108,902.11
LAWRENCE . . .	270,187.83	6,113.61	—	228,252.26	35,821.96
QUINCY . . .	296,959.12	43,207.28	29,568.00	159,888.96	64,294.88
NEWTON . . .	328,079.96	72,179.56	26,832.27	147,831.29	81,236.84
BROCKTON . . .	200,683.54	78,593.86	—	101,919.29	20,170.39
MEDFORD . . .	195,706.73	7,000.00	33,045.48	122,161.25	33,500.00
MALDEN . . .	184,157.33	6,513.36	32,116.33	112,800.84	32,726.80
HOLYOKE . . .	174,236.84	11,531.88	—	124,588.94	38,116.02
PITTSFIELD . . .	81,935.22	44,549.43	—	17,950.00	19,435.79
HAVERHILL . . .	73,577.78	6,824.34	—	45,027.33	21,726.11
EVERETT . . .	107,080.78	12,230.53	26,783.81	55,220.82	12,845.62
CHELSEA . . .	117,988.59	6,589.16	25,369.88	57,460.00	28,569.55
CHICOPEE . . .	74,767.94	6,471.48	—	50,440.82	17,855.64
SALEM . . .	96,835.63	25,990.34	—	53,845.47	16,999.82
FITCHBURG . . .	88,696.66	25,240.90	—	29,431.24	34,024.52
WALTHAM . . .	127,551.43	18,668.98	16,607.82	62,265.98	30,008.65
TAUNTON . . .	41,661.71	11,814.72	—	12,224.00	17,622.99
REVERE . . .	74,898.73	13,835.40	19,754.57	36,368.98	4,939.78
BEVERLY . . .	49,917.65	17,166.77	—	20,032.30	12,718.58
NORTHAMPTON . . .	21,080.45	9,313.12	—	5,834.91	5,932.42
GLOUCESTER . . .	34,801.88	12,163.82	—	14,561.00	8,077.06
MELROSE . . .	73,497.31	11,736.71	12,806.13	39,832.98	9,121.49
LEOMINSTER . . .	20,264.88	9,791.37	—	4,908.00	5,565.51
ATTLEBORO . . .	13,102.13	3,930.13	—	2,471.63	6,700.37
NORTH ADAMS . . .	23,136.63	4,484.95	—	11,388.00	7,263.68
PEABODY . . .	58,564.33	39,937.58	—	7,132.54	11,494.21
WESTFIELD . . .	19,145.96	6,563.96	—	3,100.00	9,482.00
WOBURN . . .	27,989.31	9,976.54	10,745.84	2,526.93	4,740.00
GARDNER . . .	27,835.24	13,935.24	—	8,900.00	5,000.00
MARLBOROUGH . . .	22,143.38	13,689.42	—	4,666.89	3,787.07
NEWBURYPORT . . .	20,032.10	317.04	—	14,723.00	4,992.06
39 Cities . . .	\$9,769,625.37	\$1,510,642.81	\$553,320.68	\$5,491,040.91	\$2,214,620.97

TABLE VII. — *Maintenance of Departments — Continued.*
4. Highways.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON	781,188	\$3,637,445.20	\$199,859.32	\$1,394,834.34	\$206,949.68	\$500,295.44	\$61,531.53	\$998,042.63	\$275,932.26
WORCESTER	195,311	979,675.33	36,292.02	279,146.82	34,216.46	154,841.08	127,509.00	299,266.93	48,403.02
SPRINGFIELD	149,900	964,829.72	355,824.33	305,824.33	20,420.19	256,742.69	30,068.89	249,877.83	51,895.79
FALL RIVER	115,274	210,851.57	64,447.97	130,334.44	5,155.88	2,818.39	—	126,538.29	1,608.36
CAMBRIDGE	113,643	281,734.09	10,282.68	10,923.84	20,346.58	—	—	111,668.08	8,461.15
NEW BEDFORD	112,597	277,552.14	25,122.78	86,018.26	14,418.96	22,015.92	—	123,647.64	6,301.58
SOMERVILLE	103,908	371,502.46	8,892.43	156,283.46	26,422.95	39,496.19	17,636.67	115,479.57	7,291.19
LYNN	102,320	358,040.12	7,210.29	147,176.88	853.15	37,455.40	911.78	157,362.46	7,070.16
LOWELL	100,234	316,069.97	15,056.54	83,579.01	7,750.02	48,143.57	6,834.35	146,882.64	7,821.81
LAWRENCE	85,068	388,963.24	8,126.14	165,837.38	8,994.95	63,467.00	—	141,033.14	1,504.63
QUINCY	71,983	346,102.10	12,627.92	155,600.29	13,017.68	85,951.90	15,339.56	115,314.88	10,877.79
NEWTON	65,276	686,839.66	63,797	386,084.80	21,067.34	83,152.40	25,494.19	133,832.45	24,000.56
BROCKTON	63,794	311,853.69	11,404.85	151,291.82	20,422.82	21,237.74	—	98,232.30	9,264.16
MEDFORD	59,714	185,258.21	7,700.00	60,543.08	12,500.00	18,000.00	19,900.00	52,165.13	14,450.00
MALDEN	58,036	200,572.97	15,423.89	74,438.16	4,302.75	18,685.72	17,983.83	60,756.16	8,982.46
HOLYOKE	56,537	262,218.09	3,500.00	78,569.06	37,444.49	100,710.08	323.73	32,327.14	9,343.59
PITTSFIELD	49,677	261,526.10	3,467.92	94,551.53	7,500.00	37,765.30	25,570.72	85,832.58	7,338.05
HAVERHILL	48,710	225,937.19	6,442.26	105,495.24	6,510.78	39,200.26	11,502.02	53,205.58	3,581.05
EVERETT	48,424	168,442.01	10,130.98	50,906.53	10,656.37	14,718.72	9,025.97	70,806.79	2,206.65
CHELSEA	45,816	187,013.38	4,559.48	114,340.16	5,874.51	9,323.81	6,238.63	44,547.81	—
CHICPEE	43,930	157,806.96	7,525.94	63,864.39	16,416.45	32,999.59	2,582.39	34,418.20	—
SALEM	43,353	255,516.93	10,544.75	137,961.89	13,971.99	9,970.88	13,544.65	66,817.82	2,704.95
FITCHBURG	40,692	273,309.46	1—	151,515.38	7,945.77	38,203.51	5,966.89	69,823.56	3,554.35
WALTHAM	39,247	158,131.33	6,747.84	65,235.41	13,824.09	12,084.80	8,064.29	46,480.19	5,694.91
TAUNTON	37,355	197,244.58	5,508.48	145,232.82	4,933.98	8,077.13	214.99	32,500.00	777.18
REVERE	37,355	197,244.58	5,508.48	145,232.82	4,933.98	8,077.13	214.99	32,500.00	777.18
BEVERLY	35,680	182,097.95	1,147.67	50,866.17	—	9,253.36	12,480.56	38,827.23	13,003.63
NORTHAMPTON	25,086	182,041.21	1,959.85	81,884.78	1,993.62	17,630.63	4,888.07	72,947.22	2,663.06
GLOUCESTER	24,381	194,322.82	4,352.35	134,293.89	3,874.46	6,992.96	7,886.78	26,907.10	4,257.16
LEOMINSTER	24,204	125,451.21	3,960.83	45,052.19	8,505.24	18,413.87	11,263.50	55,514.22	2,170.47
LEWIS	23,170	95,590.33	1—	15,581.02	8,505.24	15,397.16	—	93,439.70	8,307.00
ATLANTIC	21,810	118,477.95	4,405.89	72,351.98	—	—	—	23,742.92	46.57
ATLANTIC	21,769	112,692.27	1—	23,350.71	2,531.12	8,706.41	11,137.07	35,103.88	1,026.69
NORTH ADAMS	21,621	112,692.27	1—	23,350.71	2,531.12	8,706.41	11,137.07	35,103.88	1,026.69
PEABODY	21,321	99,582.58	4,547.65	66,313.77	8,773.13	10,465.43	9,485.81	37,348.39	792.47
WESTFIELD	19,775	90,377.37	3,608.57	49,226.32	200.75	16,468.84	11,000.00	16,800.00	2,189.47
WOBURN	19,434	90,398.51	—	47,724.02	8,491.21	13,494.77	3,400.00	20,299.43	2,653.33
GARDNER	19,399	95,815.67	4,574.18	36,872.32	500.00	17,400.00	13,500.00	22,469.17	500.00
MALDENBOROUGH	15,587	106,682.48	4,826.53	56,488.68	249.38	15,635.02	—	29,431.37	51.50
NEWBURYPORT	15,084	75,901.23	2,355.42	33,844.66	897.65	11,841.34	4,375.13	21,956.35	630.68
39 Cities	2,940,335	\$13,242,468.14	\$463,139.29	\$5,457,504.66	\$583,857.12	\$1,783,220.60	\$495,611.00	\$3,902,646.78	\$556,488.69

¹ Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.
5. Charities.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. MOTHERS' AID		G Old Age Assistance	H Municipal General Hospitals	I Other Expenses
							By City	By Other Cities and Towns			
Boston	781,188	\$11,718,584.61	\$244,317.74	\$728,922.55	\$6,323,500.73	\$24,175.23	\$831,697.97	\$5,451.38	\$68,007.50	\$3,172,388.17	\$320,123.34
Worcester	195,311	1,897,241.45	49,777.65	99,010.17	1,107,265.44	31,948.08	84,714.48	1,356.69	2,364.50	520,804.44	—
Springfield	149,900	1,083,800.17	49,256.76	120,776.22	855,554.33	11,114.49	33,478.76	3,493.39	10,126.44	—	—
Fall River	115,274	835,800.91	21,072.79	75,043.22	490,043.15	18,965.43	46,760.00	1,390.30	25,520.81	157,095.34	—
Cambridge	114,930	714,930.51	22,736.11	51,933.94	337,861.44	33,904.16	78,701.00	1,638.02	13,812.00	174,280.84	—
New Bedford	112,597	699,939.87	21,248.61	73,851.37	520,164.90	20,206.52	53,228.98	1,571.99	10,607.50	—	—
Somerville	103,908	611,014.98	9,421.67	17,419.68	394,118.43	19,743.75	35,478.00	821.84	13,710.61	—	—
Dorchester	102,320	600,250.25	16,922.86	42,686.69	314,118.43	9,413.34	99,083.30	—	40,289.00	—	—
Lynn	102,320	553,299.72	16,654.20	102,873.90	310,127.62	8,507.57	96,213.79	1,437.09	17,489.47	—	—
Lowell	100,234	370,730.41	10,057.19	80,786.67	201,027.61	14,010.72	96,247.54	1,211.18	17,880.44	—	—
Lawrence	95,063	484,651.62	7,180.40	12,109.16	113,921.81	5,215.22	16,940.71	1,927.01	15,909.11	—	—
Quincy	71,983	123,119.54	6,201.90	13,103.13	58,700.30	7,381.95	27,939.11	358.00	8,808.37	—	356.52
Newton	65,276	354,064.70	9,477.70	4,238.67	238,331.79	12,307.26	23,172.35	312.00	20,930.00	—	2,974.93
Brockton	63,797	229,239.96	3,624.36	7,557.36	83,394.22	3,107.04	19,963.14	524.09	8,809.75	—	—
Methuen	58,036	255,364.97	6,617.19	25,307.81	201,895.27	10,212.00	7,421.00	786.67	3,125.03	—	—
Malden	56,537	369,810.70	12,974.46	53,318.31	251,086.99	8,388.47	33,551.00	1,490.47	8,399.00	—	—
Holyoke	49,677	230,651.80	8,048.51	25,079.00	171,655.72	1,238.67	8,919.28	—	15,630.62	—	—
Pittsfield	48,710	442,057.07	10,072.26	44,473.04	226,025.72	13,420.08	47,501.65	—	11,722.12	227,399.60	—
Haverhill	48,424	440,218.41	9,747.92	—	383,825.89	6,689.43	27,593.48	300.26	8,775.66	4,800.09	—
Everett	45,816	329,302.48	10,955.25	—	335,757.60	28,217.70	53,382.35	3,276.89	9,865.95	—	—
Chelsea	43,930	381,748.44	13,056.02	24,460.50	272,087.20	14,330.49	26,415.17	1,225.15	2,359.43	—	—
Salem	43,353	449,719.86	7,417.88	19,312.69	166,546.72	15,339.51	33,653.07	—	21,268.85	—	1,207.16
Fitchburg	40,692	319,393.06	4,729.49	18,466.34	228,495.81	5,431.10	30,452.19	—	9,925.58	200,725.29	—
Waltham	39,247	169,246.57	4,565.53	24,186.64	121,057.50	8,202.74	40,999.82	—	21,270.50	—	—
Taunton	37,355	149,068.63	4,104.63	—	123,293.86	3,645.65	15,637.49	—	1,197.16	—	—
Revere	35,680	166,345.88	7,536.35	19,380.57	111,178.13	4,262.19	14,819.24	—	2,387.00	—	—
Beverly	25,086	84,397.55	4,532.69	9,292.58	59,892.85	2,264.08	2,387.00	—	9,169.40	—	—
Northeaston	24,381	136,225.01	3,890.26	18,500.15	101,747.53	1,238.65	5,484.90	—	6,028.35	—	—
Gloucester	24,204	47,126.53	2,038.79	—	31,190.06	6,889.56	2,535.25	—	218.23	—	5,145.59
Marblehead	23,170	128,297.02	4,120.22	14,644.12	83,874.27	6,514.48	13,293.44	—	4,472.87	—	—
Leominster	21,810	108,411.53	4,095.97	7,361.87	115,352.91	2,545.43	10,019.03	—	5,848.49	—	—
Attleboro	21,769	157,524.20	4,079.12	10,925.06	78,644.13	3,908.81	2,481.12	243.30	2,584.75	15,564.24	—
North Adams	21,621	169,931.25	4,843.08	22,212.15	49,301.38	6,644.13	8,153.00	—	8,069.99	—	—
Peabody	21,345	106,920.38	4,067.79	10,178.86	41,943.65	892.34	4,264.00	—	6,546.00	72,231.51	—
Westfield	19,775	287,676.59	7,253.61	7,392.55	73,392.55	4,554.94	12,291.50	2,853.74	3,035.50	—	—
Woburn	19,434	2,207.66	10,010.91	55,532.70	8,389.64	3,210.75	4,377.49	—	9,866.71	—	—
Gardner	19,399	2,798.81	10,226.02	70,228.72	3,210.75	2,301.00	8,345.76	110.00	6,935.97	—	—
Marlborough	15,587	101,746.03	1,392.71	13,166.72	47,947.49	2,301.00	3,768.00	—	—	—	—
Newburyport	15,084	68,575.92	—	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$25,528,304.12	\$637,225.50	\$1,889,585.62	\$15,015,208.66	\$399,743.16	\$1,911,405.36	\$20,959.46	\$455,591.40	\$4,858,717.42	\$329,867.54

¹ Includes the following expenses: Institutions Department, Child Welfare Division, \$296,434.65; Steamer Geo. A. Hibbard and Launch James J. Minot, \$45,679.03; care of Rainsford Island, \$1,201.34; Children's excursions, \$6,803.32.

TABLE VII. — *Maintenance of Departments — Continued.*
6. *Soldiers' Benefits.*

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	781,188	\$534,318.67	\$75,652.94	\$35,508.00	\$11,286.75	\$1,437.98	\$410,433.00
WORCESTER	195,311	120,709.23	11,450.02	10,358.00	8,765.00	317.00	89,819.21
SPRINGFIELD	149,900	75,822.43	3,862.88	5,755.00	2,246.50	—	63,958.05
FALL RIVER	115,274	117,785.90	4,239.47	10,285.25	3,194.25	—	100,006.93
CAMBRIDGE	113,643	54,535.69	6,681.53	5,491.00	1,975.50	—	40,387.66
NEW BEDFORD	112,597	165,628.40	4,947.35	3,421.00	3,667.50	489.29	153,103.26
SOMERVILLE	103,908	59,011.75	5,992.91	5,169.50	3,689.00	100.00	44,060.34
LYNN	102,320	82,552.30	6,479.47	7,845.00	4,920.50	527.00	62,780.33
LOWELL	100,234	81,665.75	5,494.12	7,504.00	1,745.00	478.00	66,444.63
LAWRENCE	85,068	54,799.23	4,513.39	1,730.00	1,231.00	—	47,324.84
QUINCY	71,983	21,826.35	—	2,105.00	118.00	—	19,603.35
NEWTON	65,276	24,130.29	579.32	2,017.00	634.00	—	21,479.29
BROCKTON	63,797	54,491.78	980.38	5,850.00	1,208.50	100.00	46,753.96
MEDFORD	59,714	42,497.55	2,484.65	2,307.50	90.00	200.00	38,843.47
MALDEN	58,036	54,839.03	2,811.28	4,304.00	282.50	80.67	47,787.21
HOLYOKE	56,337	61,828.65	1,133.50	2,000.00	190.00	—	56,827.37
PITTSFIELD	43,677	42,956.67	1,923.87	1,436.00	190.00	—	39,342.17
HAYTHILL	43,710	41,449.30	1,984.90	3,484.00	843.00	202.00	35,098.93
EVERETT	48,424	59,954.28	3,030.11	2,308.00	1,642.50	—	52,863.38
CHELSEA	45,816	54,392.15	2,250.00	3,196.00	1,115.00	—	46,638.51
CHICOPEE	43,353	42,522.51	963.60	4,024.00	1,605.00	412.53	35,909.08
SALAM	40,692	26,290.64	2,605.38	674.00	345.00	100.00	36,234.91
WITCHBURG	39,247	42,321.22	479.70	1,170.00	1,200.00	87.00	20,037.26
WALHAM	37,355	14,745.02	300.00	1,522.00	115.00	100.00	40,456.52
REVERE	35,680	27,505.39	1,100.00	2,676.00	730.00	—	22,981.39
BEVERLY	35,086	10,948.13	949.86	1,362.00	105.00	18.00	8,331.27
NORHAMPTON	24,381	9,757.35	403.75	380.00	162.00	—	8,811.60
GLOUCESTER	24,204	33,196.92	1,150.00	2,448.00	1,753.00	—	27,845.92
LEVERMORE	23,170	22,209.58	1,064.21	2,040.00	144.00	100.00	18,861.37
MINSTER	21,810	20,679.92	579.19	648.00	927.50	—	18,525.23
ATTLEBORO	21,769	32,186.81	617.12	554.00	395.00	200.00	30,430.69
NORTH ADAMS	21,621	21,802.19	300.00	420.00	340.00	—	20,742.19
TEABODY	21,345	16,470.49	1,800.20	510.00	225.00	261.00	13,674.29
WESTFIELD	19,775	7,910.36	—	1,268.00	296.00	—	6,346.36
WOBURN	19,434	22,787.16	—	640.00	1,700.00	—	20,447.16
GARDNER	19,399	17,732.83	356.96	710.00	181.00	56.25	16,438.62
MARLBOROUGH	15,587	18,892.18	—	1,740.00	590.00	—	16,592.18
NEWBURYPORT	15,084	16,223.48	405.48	2,843.00	690.00	200.00	12,085.00
39 Cities	2,940,335	\$2,249,896.66	\$158,579.74	\$150,869.25	\$63,311.00	\$6,011.72	\$1,871,124.95

TABLE VII. — Maintenance of Departments — Continued.
7. Schools.

CITIES.	Population of 1930	B. GENERAL EXPENSES				C	D	E
		A	Administrative Salaries	Other General Salaries	Other General Expenses			
BOSTON	781,188	\$17,180,988.05	\$56,700.00	\$465,030.17	\$119,842.29	\$12,608,207.29	\$731,713.45	\$35,400.51
BRIDGEPORT	195,311	3,989,319.63	19,200.00	40,128.75	14,573.78	3,070,870.30	210,829.73	9.24
Worcester	149,900	3,448,095.14	16,500.00	56,568.60	9,205.01	2,466,885.10	144,918.71	9.24
FALL RIVER	115,274	1,429,482.07	6,386.27	19,539.44	3,129.15	1,134,201.55	37,831.63	—
CAMBRIDGE	113,643	1,554,625.43	12,700.00	43,316.26	12,558.03	1,130,506.31	94,603.59	56.40
NEW BEDFORD	112,697	1,742,914.23	10,487.73	22,031.44	3,584.48	1,394,787.43	58,578.42	7,678.79
SOMERVILLE	103,908	1,363,352.98	10,500.00	16,155.65	3,625.76	1,063,997.91	47,607.07	1,088.23
LYNN	102,320	1,538,582.78	13,961.66	31,304.14	9,485.64	1,102,855.36	108,958.00	1,811.56
LOWELL	100,234	1,404,296.73	7,000.00	11,900.00	2,929.82	1,061,220.40	22,778.40	681.77
LAWRENCE	85,068	1,234,518.90	7,838.59	16,326.16	7,160.67	951,441.85	68,646.80	433.74
QUINCY	71,983	1,219,523.09	10,700.00	14,458.06	7,747.35	1,064,818.96	74,419.08	1,485.15
NEWTON	63,276	1,430,018.41	13,675.02	8,352.92	2,050.32	756,651.13	43,417.10	965.32
BROCKTON	59,714	1,039,124.37	11,791.66	10,751.22	5,000.78	785,808.82	52,964.82	4,593.35
MALDEN	56,030	806,710.14	6,000.00	6,024.50	3,698.80	622,858.98	36,875.62	6,740.52
HOLYOKE	56,337	824,362.06	9,500.02	16,432.89	3,232.81	646,592.72	41,716.45	35.20
PITTSFIELD	49,677	849,198.00	6,000.00	5,400.64	4,895.27	623,283.84	46,262.34	149.37
HAYVERHILL	48,710	698,252.32	6,000.00	5,164.86	3,865.39	511,787.12	29,555.40	636.37
EVERETT	48,424	824,727.46	8,700.00	10,283.80	1,916.20	647,150.59	31,840.79	6,071.14
CHelsea	45,816	686,102.01	6,000.00	5,895.00	2,058.52	540,552.51	29,418.25	5,866.02
CHICOPEE	43,930	649,847.83	6,500.01	7,559.43	4,536.83	458,825.13	32,916.98	5,672.91
SALEM	43,353	516,360.75	4,700.04	11,022.80	1,637.68	376,701.09	21,547.91	3,517.40
ITCHBURG	40,692	553,251.92	4,500.00	8,889.00	2,179.92	389,796.24	28,836.24	5,466.19
WALTHAM	39,247	643,513.82	4,750.00	8,449.92	3,883.49	482,003.56	39,634.92	1,080.70
TACUNTON	37,355	567,552.47	5,699.72	4,261.00	1,718.86	425,714.41	22,569.08	5,075.33
REVERE	35,680	716,637.75	5,000.00	10,223.37	3,671.88	552,587.81	28,115.30	1,077.50
BEVERLY	26,086	499,740.78	5,200.00	7,409.50	2,116.22	376,167.02	25,997.68	1,677.50
NORTHAMPTON	24,381	360,293.34	5,000.00	4,199.58	2,234.56	261,288.57	16,098.61	866.70
GLoucester	24,204	390,174.89	5,200.00	5,471.63	2,920.81	280,232.59	16,597.91	4,672.33
NELOUSEE	23,170	395,074.96	5,300.00	3,270.01	1,879.51	260,433.75	14,033.77	750.00
LEominster	21,810	285,287.26	4,400.00	4,222.68	1,879.51	200,432.95	12,762.44	824.50
ATTLEBORO	21,769	352,245.67	4,200.00	5,229.91	1,821.22	221,379.85	10,853.94	1,951.20
NORTH ADAMS	21,621	278,913.61	5,450.00	2,800.40	1,315.52	257,690.44	18,174.84	3,350.96
PEABODY	21,345	378,899.92	3,999.84	3,249.40	1,339.37	281,701.26	19,076.84	12,025.32
WESTFIELD	19,775	400,378.51	4,650.00	5,600.00	2,600.25	223,002.46	21,229.40	12,134.31
Woburn	19,434	327,798.87	4,500.00	4,826.67	1,802.44	164,258.16	11,625.83	1,796.58
GARDNER	19,399	223,345.73	5,000.00	1,699.92	827.04	133,754.16	8,989.57	—
MArlborough	15,587	196,267.13	4,000.00	1,245.08	1,354.32	131,546.37	—	—
NEwburyport	15,084	189,485.21	4,000.00	2,435.51	—	—	—	—
39 Cities	2,940,335	\$52,399,567.41	\$340,760.56	\$917,779.83	\$268,572.24	\$38,999,610.33	\$2,326,810.12	\$128,300.98

TABLE VII. — *Maintenance of Departments — Continued.*
7. Schools — Concluded.

CITIES.	F Transportation	G Support of Ttuants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	\$25,829.22	\$24,303.10	\$978,696.51	\$479,435.08	\$1,361,110.13	\$174,183.67	\$53,491.90	\$66,984.73
WORCESTER	8,631.00	1,584.52	231,140.47	116,184.56	237,774.71	28,408.35	8,240.00	6,744.22
SPRINGFIELD	19,076.96	1,300.30	288,239.08	116,226.48	145,402.40	15,029.96	—	168,733.30
FALL RIVER	13,706.20	1,254.03	107,700.48	52,686.58	37,089.30	4,29.05	2,950.02	12,538.37
CAMBRIDGE	1,294.00	—	112,851.87	24,936.13	74,407.63	6,929.33	3,096.00	29,322.18
NEW BEDFORD	6,317.25	242.86	126,827.34	53,976.39	44,394.65	1,816.38	4,450.00	14,973.46
SOMERVILLE	650.00	572.58	97,765.52	51,188.30	53,362.61	3,474.99	—	4,773.60
LYNN	4,733.73	3,643.11	135,046.42	51,999.28	51,042.88	13,022.19	—	11,382.34
LOWELL	4,076.33	241.43	147,667.72	52,030.23	58,405.94	2,572.02	1,759.00	24,649.90
LAWRENCE	—	1,366.57	112,102.70	33,692.61	79,069.08	434.40	—	9,921.97
QUINCY	6,854.50	155.87	69,908.82	41,905.69	33,790.08	16,431.35	—	3,160.80
NEWTON	5,247.94	734.88	90,771.70	48,174.58	37,551.74	13,580.42	—	3,553.53
BROCKTON	8,793.66	88.29	60,009.68	54,833.20	50,936.01	1,435.14	—	1,701.40
MEDFORD	3,476.75	465.15	73,802.71	33,002.02	26,512.14	1,401.81	—	20,453.16
MALDEN	—	635.13	46,995.65	28,637.93	40,738.65	6,308.08	—	1,173.98
HOLYOKE	7,163.00	588.56	74,441.22	32,534.13	72,868.08	1,633.63	7,090.00	3,512.45
PITTSFIELD	11,516.94	1,361.24	61,049.12	38,331.30	45,964.24	4,133.13	—	1,190.39
HAVERTHILL	13,729.51	1,930.36	46,045.55	25,393.53	31,348.55	2,234.46	—	12,343.02
EVERETT	—	1,144.86	61,701.22	25,893.56	27,432.22	699.62	—	1,893.46
CHelsea	—	1,978.09	46,511.14	18,100.05	28,237.29	891.55	—	572.99
CHelsea	17,116.25	435.16	48,848.60	23,469.72	37,066.67	678.73	2,590.00	2,931.41
SALEM	4,223.05	671.82	39,684.90	22,638.92	18,621.95	1,269.35	—	10,123.84
FITCHBURG	8,185.50	473.21	38,663.50	24,111.19	20,836.45	1,411.60	—	19,900.88
WALTHAM	8,798.35	133.15	30,476.81	24,426.00	23,690.92	6,232.88	—	9,953.12
TAUNTON	14,898.25	151.72	35,774.14	25,794.15	19,410.83	436.35	301.50	9,833.57
REVERLY	5,687.00	—	65,994.44	24,110.95	13,039.75	2,045.17	—	1,086.75
BEVERLY	6,350.73	177.42	40,955.80	18,313.41	14,137.45	800.85	—	1,839.04
NORTHAMPTON	6,414.32	—	21,979.25	19,194.23	17,411.57	769.09	150.00	1,208.06
GLoucester	7,943.00	115.44	21,794.75	15,027.79	26,117.57	271.35	668.00	2,425.97
MELROSE	—	22,510.83	22,510.83	15,872.10	24,692.92	973.19	4,500.00	1,654.26
LEominster	—	20,727.81	10,856.10	10,856.10	8,176.38	501.93	1,346.46	2,303.72
ATTLEBORO	12.50	240.32	22,017.33	12,152.19	11,371.51	1,322.77	—	4,650.15
NORTH ADAMS	11,853.48	51.72	17,895.50	11,446.48	11,885.61	166.14	—	7,544.70
PEABODY	2,668.24	183.13	30,536.11	15,129.87	21,161.62	3,095.02	600.00	11,155.53
WESTFIELD	9,434.25	206.00	24,538.75	14,927.40	10,504.43	1,080.42	—	21,250.64
WOBURN	15,243.29	135.15	24,538.75	14,927.40	18,589.35	3,371.05	—	1,066.40
GARDNER	2,411.50	—	28,365.55	14,221.27	10,701.00	433.30	720.00	254.60
WOBURN	4,719.00	180.88	11,785.42	8,817.30	6,775.91	1,091.52	—	7,408.04
MARLBOROUGH	6,342.74	—	10,705.42	6,974.81	21,962.09	838.78	450.00	478.38
NEWBURYPORT	775.85	578.57	9,102.99	6,092.93	—	—	—	—
39 Cities	\$283,864.79	\$46,303.72	\$3,518,988.78	\$1,700,380.44	\$2,931,343.21	\$324,899.02	\$87,402.88	\$524,550.51

TABLE VII. — Maintenance of Departments — Continued.
8. Libraries.

CITIES.	Population of 1930	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	781,188	\$1,259,693.82	\$789,718.49	\$205,000.28	\$74,373.82	\$44,427.86	\$100,502.12	\$45,671.25
WORCESTER	195,311	188,220.06	135,770.77	26,475.33	4,434.10	7,612.43	5,669.20	8,258.23
SPRINGFIELD	149,900	223,990.00						1,223,990.00
FALL RIVER	115,274	51,756.79	36,997.67	5,773.55	1,874.44	3,096.53	3,113.94	900.66
CAMBRIDGE	113,643	76,546.96	50,876.43	12,866.32	4,134.82	4,194.41	4,995.28	2,524.74
NEW BEDFORD	112,597	76,872.34	57,579.39	10,638.26	4,023.55	700.25	1,163.12	2,767.77
SOMERVILLE	103,908	101,753.33	63,020.75	21,238.70	3,843.38	4,807.16	1,337.49	7,505.91
LYNN	102,320	82,712.86	56,593.30	12,044.01	3,422.36	3,662.51	3,212.07	3,778.66
LOWELL	100,234	39,988.58	25,971.22	5,916.45	1,267.05	1,435.50	1,410.97	3,987.39
LAWRENCE	85,068	60,684.51	41,033.81	5,814.64	3,773.16	2,494.94	1,899.54	1,901.42
QUINCY	71,983	72,647.08	37,930.36	18,478.51	3,794.68	2,531.77	4,113.12	1,901.42
NEWTON	65,276	89,914.85	52,971.07	37,930.36	3,109.88	5,181.99	6,798.64	4,914.94
BROCKTON	63,797	45,719.45	26,328.92	18,062.61	2,183.06	2,653.27	3,670.04	1,911.92
MEDFORD	59,714	34,899.12	21,251.48	8,972.24	1,402.70	1,307.17	2,063.05	1,707.39
MALDEN	58,036	52,366.46		7,167.33	1,931.91	1,685.72	1,667.01	8,443.11
HOLYOKE	56,337	46,000.00	29,901.51	8,717.20				1,460,000.00
PITTSFIELD	48,677	27,500.00						1,27,500.00
HAVERHILL	48,710	45,080.03						
EVERETT	48,424	36,885.64	25,877.70	7,485.94	2,354.54	2,021.96	3,296.94	4,012.95
CHELSEA	45,816	27,807.04	22,377.10	8,764.67	1,464.39	1,975.96	1,109.74	1,193.78
CHICOPEE	43,930	23,363.76	16,901.74	5,847.36	1,907.08	1,107.84	1,364.64	1,588.38
SALEM	43,353	35,696.40	13,267.33	7,264.81	938.08	1,965.75	1,998.09	1,239.70
FITCHBURG	40,692	22,339.08	21,265.06	7,953.83	857.49	1,677.60	1,883.05	2,059.57
WALTHAM	39,247	40,894.04	11,796.80	4,782.37	639.04	1,153.79	2,000.20	1,566.88
TAUNTON	37,355	21,202.29	25,192.29	8,149.67	2,262.23	2,947.98	1,070.66	1,271.21
REVERE	35,680	8,491.30	10,840.09	6,984.96	138.65	1,935.40	613.89	462.20
BEVERLY	25,086	37,082.72	18,402.21	10,553.90	148.65	474.48	335.13	335.13
NORTHAMPTON	24,381	42,060.90	23,631.21	9,933.22	1,795.57	1,994.39	2,852.63	1,484.02
GLOUCESTER	24,204	1,000.00			2,225.23	2,376.48	717.49	3,177.27
MELROSE	23,170	22,465.61	14,368.89	4,341.98	741.13	930.87	1,174.30	908.44
LEMINSTER	21,810	14,435.48	8,586.49	3,311.63	471.00	1,026.61	476.88	562.87
ATTLEBORO	21,769	18,013.36	10,437.00	3,211.30	931.60	1,365.06	591.42	1,476.98
NORTH ADAMS	21,621	20,925.50	12,031.00	4,688.47	616.00	1,352.39	1,009.16	1,228.48
PEABODY	21,345	4,000.00						1,400.00
WESTFIELD	19,775	23,826.17						1,23,826.17
WOBURN	19,434	25,080.32	13,816.01	4,309.47	1,477.96	1,199.22	2,233.08	2,044.58
GARDNER	19,399	12,775.00						1,12,775.00
MARLBOROUGH	15,587	9,255.99	5,863.02	1,615.49	184.70	721.26	243.87	627.65
NEWBURYPORT	15,084	16,037.44	10,240.50	2,259.27	536.52	1,454.25	1,064.66	482.24
39 Cities	2,940,335	\$3,042,004.34	\$1,696,339.61	\$473,787.19	\$131,945.87	\$109,249.74	\$167,651.96	\$463,029.97

¹ Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1930	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS MAINTENANCE			D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS	
				By City	Metropolitan Park	State Parks Reservations			Fourth of July	All Other
BOSTON	781,188	\$2,959,834.59	\$191,625.76	\$788,230.02	\$1,043,119.12	—	\$435,431.56	\$323,052.24	\$29,429.27	\$148,946.62
Worcester	195,311	209,748.44	—	121,214.28	—	\$4,762.80	68,882.93	10,557.13	839.00	3,142.30
Springfield	149,900	362,950.98	15,015.01	207,830.00	—	3,995.88	119,910.52	6,950.31	8,449.26	1,900.00
Fall River	115,274	54,873.54	49,352.39	54,468.86	116,212.04	2,408.10	3,034.72	7,395.43	—	1,78.33
Cambridge	113,643	226,162.77	5,210.24	55,083.31	—	—	35,320.52	7,395.43	4,682.88	2,872.80
New Bedford	112,597	71,518.13	—	50,435.16	—	—	3,994.74	9,848.59	—	—
Somerville	103,008	190,138.02	—	40,832.71	88,049.41	—	50,858.16	2,760.70	—	—
Lynn	102,320	193,193.33	—	31,427.06	91,065.20	—	64,233.27	—	—	—
Lowell	100,234	55,403.37	6,036.51	41,056.04	—	2,101.33	2,026.71	1,813.37	7,585.38	398.66
Lawrence	85,063	122,052.41	—	42,711.61	76,894.93	1,968.36	19,491.43	12,401.11	3,634.87	2,834.93
Quincy	71,983	112,778.57	500.00	18,082.39	—	—	13,653.90	1,350.00	1,350.00	2,659.90
Newton	65,276	189,627.17	—	10,500.50	81,321.74	—	92,523.75	4,446.50	1,821.96	800.00
Brockton	63,797	35,293.27	—	21,635.15	—	1,299.33	10,109.36	1,711.23	—	538.00
Medford	59,714	90,705.31	2,607.74	22,629.22	54,409.17	—	7,137.04	1,093.01	972.34	1,856.79
Malden	58,036	96,551.38	3,107.74	30,125.89	51,805.48	1,527.05	4,185.87	—	995.96	330.44
Holyoke	56,537	70,042.80	—	18,628.53	—	1,036.42	23,229.58	8,775.10	1,979.19	3,046.42
Pittsfield	49,677	27,831.88	5,588.46	28,253.26	—	1,028.68	6,027.06	1,192.42	—	927.45
Haverhill	48,710	50,897.36	—	21,829.41	45,238.41	—	14,927.10	242.84	6,346.44	857.02
Everett	48,424	100,918.07	—	10,292.94	41,087.45	—	12,812.96	1,131.37	—	420.00
Chelsea	45,816	65,752.70	—	5,646.43	—	—	15,713.47	108.44	1,559.35	—
Chicopee	43,930	23,696.45	—	35,097.11	—	912.46	22,296.75	606.26	1,189.62	1,315.65
Salem	43,353	64,245.51	1,984.10	12,283.76	—	908.27	15,752.63	—	200.85	2,163.40
Fitchburg	40,692	30,527.50	—	5,999.54	36,648.08	899.37	23,198.23	1,060.00	750.00	1,591.74
Waltham	39,247	68,129.08	—	13,080.04	—	—	13,002.04	1,696.95	—	360.00
Taunton	37,355	28,868.84	—	4,250.04	28,933.71	729.76	7,950.04	3,146.38	1,198.09	246.30
Revere	35,680	42,130.09	—	3,559.26	—	628.72	5,578.39	—	—	967.45
Beverly	25,086	15,078.79	—	1,412.81	—	509.37	406.89	—	300.00	1,348.87
Northampton	24,381	16,315.36	3,110.01	3,677.94	—	547.06	2,578.44	2,130.83	797.55	2,489.77
Gloucester	24,204	44,982.43	—	9,303.93	22,050.54	—	5,662.52	3,921.88	136.00	797.55
Melrose	23,170	5,598.31	—	1,678.95	—	449.16	3,025.32	—	—	300.68
Leominster	21,810	18,408.35	—	14,398.62	—	442.36	2,307.77	—	144.20	1,260.00
Attleboro	21,769	15,498.71	—	1,494.23	—	470.10	5,859.82	—	—	180.00
North Adams	21,621	8,004.15	—	11,150.54	—	428.75	5,051.26	—	—	—
Peabody	21,345	19,633.32	—	2,574.36	394.20	—	3,039.74	—	2,130.32	872.45
Westfield	19,775	6,008.30	—	2,982.91	15,519.78	—	6,618.63	—	1,079.62	—
Woburn	19,434	28,365.03	—	3,366.24	—	419.32	5,913.58	11,238.84	—	88.00
Worcester	19,399	22,198.06	1,260.08	3,366.24	—	307.82	1,439.74	—	—	196.90
Malden	15,587	5,837.03	—	4,001.49	—	269.60	—	—	—	—
Newburyport	15,084	8,862.91	—	4,422.28	—	—	3,974.13	—	—	—
39 Cities	2,940,335	\$5,696,841.96	\$236,045.65	\$1,796,844.43	\$1,792,355.06	\$31,103.76	\$1,154,511.36	\$417,634.92	\$77,874.60	\$190,472.18

TABLE VII. — Maintenance of Departments — Continued.
10. Pensions.

CITIES.	Population of 1930	A TOTAL EXPENSES	B. DEPARTMENTAL					C Water	D Cemetery
			Police	Fire	Highways	Schools	All Other		
BOSTON	781,188	\$3,013,453.64	\$266,944.63	\$351,136.07	\$15,095.37	\$134,066.83	\$2,227,518.39	\$18,692.35	—
WORCESTER	195,311	180,957.19	21,242.75	32,781.81	34,667.42	5,054.54	78,771.33	5,678.31	\$2,761.03
SPRINGFIELD	149,900	49,502.97	14,098.86	13,499.23	15,132.78	—	4,820.00	1,951.20	—
FAIR RIVER	115,274	126,781.97	34,596.00	46,332.02	36,256.10	7,818.96	64.38	1,289.06	—
CAMBRIDGE	113,643	104,688.95	15,767.65	20,954.91	31,353.67	6,369.31	16,818.26	9,567.97	757.18
NEW BEDFORD	112,597	33,957.06	18,081.68	10,824.91	1,608.35	—	1,436.08	—	—
SOMERVILLE	103,908	83,088.65	16,650.02	17,195.17	13,230.95	433,681.43	7,808.21	2,331.08	—
LYNN	102,320	24,670.79	14,312.25	24,481.73	14,316.04	—	1,552.96	3,444.67	400.40
LOWELL	100,234	43,754.47	14,741.52	11,660.10	4,299.09	1,330.00	2,593.62	2,387.05	—
LAWRENCE	85,068	19,650.00	6,660.00	—	—	—	—	—	—
QUINCY	17,818.34	7,750.00	4,750.00	7,883.94	7,883.94	500.00	702.00	1,012.40	—
NEWTON	65,276	98,908.20	16,744.22	9,342.00	38,289.47	186.91	27,591.03	6,814.57	—
BROCKTON	63,797	39,974.39	7,029.91	11,090.02	8,601.48	2,147.91	6,621.27	3,883.80	—
MEDFORD	59,714	17,367.78	6,550.53	1,206.99	5,981.26	500.00	850.00	2,279.00	—
MAIDEN	58,036	37,978.83	9,526.48	5,323.44	—	—	—	—	1,430.06
HOLYOKE	56,537	45,519.67	8,044.00	13,341.13	21,698.85	312.53	23,822.01	—	—
PITSFIELD	49,677	3,672.00	1,480.00	1,192.00	—	1,000.00	—	—	—
HAVERHILL	48,710	16,904.86	3,183.75	9,834.74	2,683.37	916.68	286.32	—	702.00
EVERETT	48,424	32,124.53	9,513.21	3,916.80	—	—	—	—	—
CHELSEA	45,816	21,659.48	5,399.00	5,630.67	7,746.40	965.08	780.00	1,148.33	—
CHICOPEE	43,930	12,164.65	—	2,677.85	7,058.40	—	—	9 2,428.40	—
SALEM	43,353	22,971.54	4,615.00	3,294.47	10,152.23	499.92	2,668.72	1,741.20	—
SALEM	40,692	20,378.16	4,867.72	2,795.00	9,183.56	1,067.56	—	2,464.32	—
FITCHBURG	39,347	22,070.63	5,100.93	3,750.00	6,708.44	1,220.04	1,300.00	3,294.13	705.99
WALTHAM	37,855	22,057.75	57.75	—	—	—	—	—	—
TAUNTON	37,580	12,286.85	3,668.30	3,594.63	4,716.40	307.52	—	—	—
REVERE	35,080	7,041.17	3,057.75	2,416.75	666.67	—	—	—	—
BEVERLY	25,086	2,074.13	2,074.13	—	—	—	—	—	—
NORTHAMPTON	24,381	10,111.31	5,345.03	4,447.56	108.72	500.00	210.00	—	—
GLoucester	24,204	19,232.46	1,962.50	1,841.00	—	—	10 14,948.96	—	—
MELROSE	23,170	1,839.60	—	—	1,624.56	—	—	215.04	—
LEOMINSTER	21,810	912.50	912.50	—	—	—	—	—	—
ATTLEBORO	21,769	4,102.50	2,247.40	2,158.13	—	—	—	—	—
NORTH ADAMS	21,621	4,405.13	912.48	4,981.15	—	—	—	—	—
PEABODY	21,345	10,593.91	—	—	3,876.44	121.84	—	11 702.00	—
WESTFIELD	19,775	—	—	—	—	—	—	—	—
WOBURN	19,434	12,325.00	2,555.00	2,025.00	6,796.05	—	—	948.95	—
GARDNER	19,399	7,051.22	4,087.50	—	2,346.92	—	—	616.80	—
MARLBOROUGH	15,587	2,920.00	912.50	2,007.50	—	—	—	—	—
NEWBURYPORT	15,084	—	—	—	—	—	—	—	—
39 Cities	2,940,335	\$4,230,957.88	\$546,312.55	\$650,372.51	\$312,082.93	\$170,832.62	\$2,471,284.53	\$72,027.02	\$8,045.72

1 Includes \$2,193,742.27 appropriation paid city retirement fund.
 4 Includes \$17,172 appropriation paid city retirement fund.
 7 Includes \$23,562.01 public works.
 2 Includes \$8,924.06 other enterprises.
 5 Includes \$25,167 appropriation paid city retirement fund.
 8 Includes \$15,946.52 public works.
 3 Includes \$66,205.54 appropriation paid city retirement fund.
 6 Includes \$14,348.96 public works.
 9 Includes water, amount not specified.
 10 Includes \$14,348.96 public works.
 11 Electric light.

TABLE VII. — *Maintenance of Departments* — Concluded.
11. *Unclassified.*

CITIES.	Population of 1930	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON . . .	781,188	\$600,310.40	\$121,975.37	\$56,796.53	\$16,328.69	—	\$5,083.05	—	\$30.00	\$6,593.42	\$398,586.39
WORCESTER . . .	105,311	84,431.83	59,252.27	5,332.76	2,622.47	\$5,766.66	1,338.50	—	300.00	—	6,074.62
SPRINGFIELD . . .	149,900	101,079.42	23,882.15	5,322.65	2,413.60	8,470.00	1,338.50	—	—	—	159,652.52
FALL RIVER . . .	115,274	855,118.38	6,919.31	—	1,436.70	2,513.24	165.88	—	—	—	824,144.01
CAMBRIDGE . . .	113,643	36,647.60	23,603.53	1,834.00	3,475.23	1,445.55	960.37	—	—	1,477.52	3,851.40
NEW BEDFORD . . .	102,387	10,775.70	3,885.85	886.25	1,956.06	4,200.00	1,976.83	—	—	—	1,370.71
SOMERVILLE . . .	103,908	16,175.70	8,283.40	3,456.87	1,481.29	1,300.00	—	—	200.00	—	1,654.14
LYNN . . .	102,320	52,790.06	14,361.50	300.08	2,629.03	—	—	33,586.52	75.00	—	1,712.93
LOWELL . . .	100,234	137,471.84	8,549.04	—	3,904.44	—	972.75	—	—	1,091.91	312,970.61
LAURENCE . . .	85,068	44,273.15	2,015.33	1,441.24	3,634.72	1,625.00	—	—	—	—	433,547.55
QUINCY . . .	71,983	10,005.18	1,809.73	2,195.00	1,394.26	2,996.50	—	—	100.00	—	1,409.68
NEWTON . . .	65,276	35,607.73	380.00	1,388.19	1,201.44	1,146.00	1,298.00	—	—	—	32,520.13
BROCKTON . . .	63,797	15,536.28	733.11	1,388.19	1,201.44	3,004.00	—	15,008.19	—	—	10,815.24
MEDFORD . . .	59,714	30,296.09	6,083.50	811.50	2,200.00	3,627.50	—	13,944.95	—	—	4,188.90
MALDEN . . .	58,036	30,031.29	7,395.38	767.65	2,241.70	2,895.39	—	—	—	—	1,854.11
HOLYOKE . . .	56,537	60,077.76	19,863.75	1,798.08	1,187.19	1,700.00	639.00	—	—	—	34,602.75
PITTSFIELD . . .	49,677	55,097.26	1,806.77	1,788.64	898.09	2,280.00	2,474.50	24,562.47	50.00	—	723,652.29
HAVERHILL . . .	48,710	20,736.42	6,720.25	—	831.25	1,399.81	4,168.40	9,305.08	1,069.88	—	723,652.29
EVERETT . . .	48,424	35,426.57	5,769.10	820.24	1,598.09	1,650.00	40.70	350.00	148.38	—	14,985.80
CHELSEA . . .	45,816	19,467.44	8,776.50	1,364.00	1,146.43	1,620.00	49.70	—	—	—	1,282.91
CHICOPEE . . .	43,930	7,142.73	2,085.00	1,837.70	1,269.61	3,030.50	362.95	—	—	—	3,263.49
SALEM . . .	43,353	13,657.57	4,893.32	837.70	1,269.61	3,030.50	280.50	808.74	200.00	—	5,180.35
FITCHBURG . . .	40,692	18,303.57	7,289.16	2,129.73	809.09	4,300.00	—	—	223.70	—	232,524.61
WALTHAM . . .	39,247	242,549.96	3,312.50	2,293.11	1,321.04	2,875.00	—	—	—	—	3,926.28
TAUNTON . . .	37,355	13,726.42	4,983.92	490.50	825.72	1,500.00	—	31,467.01	—	—	14,727.12
REVERE . . .	37,680	65,106.11	17,602.93	69.05	1,240.00	—	—	—	37.53	—	890.31
BEVERLY . . .	25,086	6,364.28	835.00	1,411.19	1,274.86	1,914.79	—	—	168.40	—	3,301.64
NORTHAMPTON . . .	24,381	7,425.71	3,030.00	1,109.67	631.00	1,155.00	—	—	—	—	5,301.65
GLOUCESTER . . .	24,204	9,631.01	1,854.75	1,038.36	886.25	350.00	—	7,758.11	—	—	9,154,95.72
MEADOWS . . .	24,800	24,800.37	16.30	608.30	921.94	—	—	—	—	—	67.50
LEOMINSTER . . .	23,170	3,883.84	1,460.50	555.90	699.94	1,100.00	—	—	—	—	1,635.07
ATTLEBORO . . .	21,769	5,462.00	1,086.10	842.91	450.00	1,300.00	—	—	147.92	—	1,635.07
NORTH ADAMS . . .	21,621	9,816.45	1,178.54	576.32	637.93	1,980.00	—	—	163.90	—	10,106.07
PBABODY . . .	16,312.84	3,455.57	87.30	1,600.00	900.00	350.00	—	—	50.00	—	4,801.30
WESTFIELD . . .	16,797.55	437.75	708.50	1,400.00	450.00	350.00	—	—	—	—	9,503.10
WOBURN . . .	19,434	16,311.11	979.65	469.20	1,394.77	900.00	—	2,996.39	—	—	4,883.42
GARDNER . . .	19,399	15,499.16	350.00	554.00	532.39	2,120.00	202.50	6,493.43	363.42	—	37.50
MALDENBORO . . .	15,587	5,152.82	1,955.90	664.50	767.45	1,627.47	450.25	—	150.00	—	1,913.89
NEWBURYPORT . . .	15,084	5,098.82	2,009.68	—	575.00	—	—	—	—	—	—
39 Cities . . .	2,940,335	\$2,744,401.02	\$388,302.42	\$100,990.73	\$70,939.17	\$75,811.00	\$16,428.78	\$170,351.39	\$3,114.71	\$10,685.01	\$1,907,777.81

1 Includes \$4,312.41 for vacations, building department.
2 Includes \$823,047.71 for refunds of taxes.
3 Includes \$61,622.96 for tax judgments, and \$27,591.08 for auditorium.
4 Includes \$2,940.55 for vacation, recreation.
5 Includes \$5,615.00 for vacation, recreation.
6 Includes \$17,540.05 for other work.

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.*

CITIES.	Population of 1930	A. PUBLIC SERVICE ENTERPRISES										B		C
		TOTAL EXPENSES	ELECTRIC LIGHT		WATER		ALL OTHER				Cemeteries	Trust Funds		
			Maintenance and Operation	Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous				
BOSTON	781,188	\$3,558,247.04	—	—	\$1,346,372.12	\$1,088,758.06	\$43,454.77	\$19.80	—	\$1,079,642.29	\$186,875.75	\$197,406.14		
WORCESTER	195,311	288,284.09	—	—	287,498.25	—	—	785.84	—	—	60,716.41	5.00		
SPRINGFIELD	149,900	315,703.87	—	—	315,703.87	—	—	—	—	—	—	—		
FALL RIVER	115,274	186,775.76	—	—	185,425.77	—	—	—	\$1,349.99	—	31,674.52	—		
CAMBRIDGE	113,643	263,102.78	—	—	263,102.78	—	—	—	—	—	52,567.35	—		
NEW BEDFORD	112,597	202,958.65	—	—	201,209.99	—	—	—	—	—	57,938.76	—		
SOMERVILLE	103,908	190,394.09	—	—	102,928.08	96,466.01	—	—	—	—	—	—		
LYNN	102,320	212,368.20	—	—	212,368.20	—	—	—	—	—	—	—		
LOWELL	100,234	282,626.54	—	—	281,196.54	—	—	1,430.00	—	—	77,604.24	1,745.13		
LAWRENCE	85,068	249,208.57	—	—	249,208.57	—	—	—	—	—	33,032.86	—		
QUINCY	71,983	167,067.28	—	—	97,790.61	69,276.67	—	—	—	—	33,099.04	—		
NEWTON	65,276	237,901.35	—	—	232,103.97	5,797.38	—	—	—	—	28,723.79	—		
BROCKTON	63,797	136,993.06	—	—	136,993.06	—	—	—	—	—	1,360.69	—		
MEDFORD	59,714	102,797.30	—	—	61,702.44	41,094.86	—	—	—	—	19,510.09	—		
MALDEN	58,036	100,864.81	—	—	58,951.57	41,913.24	—	—	—	—	34,945.46	—		
HOLYOKE	56,537	1,070,430.97	—	—	148,864.21	—	—	—	—	—	40,135.95	614.97		
PITTSFIELD	49,677	67,589.21	—	—	66,052.48	—	—	1,536.73	—	—	—	—		
HAYVERHILL	48,710	125,285.28	—	—	124,949.14	—	—	336.14	—	—	1,830.88	167.50		
EVERETT	48,424	91,091.29	—	—	38,668.30	52,422.99	—	—	—	—	23,217.98	—		
CHELSEA	45,816	75,489.92	—	—	36,986.02	38,503.90	—	—	—	—	—	—		
CHICOPEE	43,930	411,025.67	—	—	79,311.38	—	—	—	—	—	—	—		
SALEM	43,353	102,692.34	—	—	101,147.22	—	—	1,545.12	—	—	10,729.77	—		
FITCHBURG	40,692	74,204.18	—	—	74,204.18	—	—	—	—	—	20,974.13	250.00		
WALTHAM	39,247	85,712.70	—	—	85,712.70	—	—	—	—	—	28,105.92	529.38		
TAUNTON	37,355	423,268.80	—	—	94,472.64	—	—	—	—	—	30,346.48	—		
REVERE	35,680	57,523.40	—	—	32,309.72	25,213.68	—	—	—	—	14,113.70	—		
BEVERLY	25,086	46,503.93	—	—	46,503.93	—	—	—	—	—	17,545.06	—		
NORTHAMPTON	24,381	47,970.68	—	—	46,958.21	—	—	—	—	1,012.47	6,680.15	160.00		
GLoucester	24,204	87,688.84	—	—	87,688.84	—	—	—	—	—	1,911.45	—		
MELROSE	23,170	45,182.42	—	—	25,667.81	—	—	—	—	—	21,249.49	—		
LEOMINSTER	21,810	39,459.06	—	—	38,737.20	—	—	721.86	—	—	12,141.90	—		
ATTLEBORO	21,769	43,449.37	—	—	43,449.37	—	—	—	—	—	—	13.82		
NORTH ADAMS	21,621	39,320.92	—	—	38,066.63	—	—	1,254.29	—	—	10,998.42	—		
PEABODY	21,345	92,237.79	—	—	97,225.57	—	—	1,642.44	—	—	9,902.98	—		
WESTFIELD	19,775	386,503.00	—	—	36,736.85	—	—	—	—	—	517.42	—		
WOBURN	19,434	50,148.97	—	—	50,148.97	—	—	—	—	—	12,130.50	—		
GARDNER	19,399	47,569.70	—	—	47,569.70	—	—	—	—	—	9,927.30	—		
MALBOROUGH	15,587	28,777.21	—	—	28,777.21	—	—	—	—	—	3,494.00	—		
NEWBURYPORT	15,084	50,711.29	—	—	35,077.83	—	—	—	—	15,633.46	1,328.95	—		
39 Cities	2,940,335	\$10,304,260.33	\$2,135,343.14	\$2,135,343.14	\$5,537,841.93	\$1,478,961.40	\$43,454.77	\$9,272.22	\$3,098.65	\$1,096,288.22	\$895,321.39	\$202,210.45		

¹ Includes \$480,447.32 for gas.

² Includes gas, amount not specified.

TABLE IX. — Summary of Maintenance.

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL				
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities
BOSTON	\$63,431,420.29	\$2,197,780.33	\$10,481,307.47	\$5,905,174.58	\$3,637,445.20	\$11,718,884.61
Worcester	11,325,848.01	427,680.88	2,074,724.51	824,133.96	979,075.33	1,897,241.45
Springfield	9,640,849.46	414,150.34	1,730,480.78	869,444.54	964,829.97	1,083,800.17
Fall River	5,203,209.15	186,151.95	783,165.94	332,919.85	210,851.57	835,890.91
Cambridge	5,213,180.24	232,909.96	909,991.64	684,745.51	281,734.09	714,630.51
New Bedford	5,147,352.98	221,270.84	1,031,325.49	554,698.37	277,925.14	699,939.87
Somerville	4,312,965.78	226,915.37	799,129.03	491,491.56	371,502.46	611,014.98
Lynn	4,835,075.60	215,529.78	891,851.76	497,181.80	358,040.12	600,250.25
Lowell	4,437,365.87	235,019.86	875,386.22	439,349.96	316,069.97	553,299.72
Lawrence	3,980,290.37	169,741.49	758,362.47	433,204.25	388,903.24	470,730.41
Quincy	3,637,390.13	158,936.26	583,091.48	430,902.66	346,102.10	486,651.62
Newton	4,180,498.24	108,235.22	653,603.09	412,649.86	311,853.69	423,119.54
Brockton	3,076,840.52	163,376.46	588,964.36	314,869.42	311,853.69	354,964.70
Medford	2,522,280.63	131,464.46	410,987.69	253,087.31	185,258.21	129,239.96
Malden	2,561,192.33	94,168.40	519,128.55	271,764.88	200,372.97	255,364.96
Holyoke	4,012,902.99	162,784.68	332,316.08	307,511.55	262,218.09	380,810.70
Pittsfield	2,490,407.81	104,034.08	403,612.07	140,762.41	261,520.10	230,651.80
Haverhill	2,564,816.32	119,039.64	476,740.47	176,652.09	223,937.19	379,378.43
Everett	2,382,358.00	116,083.50	508,208.92	180,133.05	187,013.38	440,267.07
Chelsea	2,216,994.46	107,804.23	324,306.65	117,114.20	157,806.96	329,502.48
Salem	2,050,778.22	93,808.55	335,047.31	164,086.24	273,309.46	331,748.44
Fitchburg	2,052,177.15	91,037.33	325,549.07	138,611.08	177,976.75	319,393.06
Waltham	2,265,243.55	122,075.14	312,120.44	177,976.75	197,234.38	449,719.86
Taunton	1,902,794.87	75,369.26	276,289.70	101,109.47	199,246.57	42,331.22
Revere	1,681,987.89	105,520.65	270,942.77	114,677.00	112,097.95	147,445.02
Beverly	1,431,217.67	69,141.42	272,584.18	100,800.12	182,041.21	136,345.88
Northampton	1,015,868.63	53,076.63	153,752.80	50,218.63	194,322.82	166,345.88
Gloucester	1,185,588.53	88,905.20	217,186.74	67,790.59	125,451.21	84,397.55
Melrose	1,100,158.10	77,823.49	188,203.18	98,297.25	95,520.33	136,225.01
Leominster	838,112.15	46,119.45	118,286.06	43,606.30	118,477.95	128,297.02
Attleboro	1,000,205.81	61,655.03	190,814.03	43,644.51	75,875.76	157,524.20
North Adams	863,923.18	50,082.68	134,453.96	49,696.37	112,092.27	103,411.53
Peabody	1,401,513.60	62,810.43	195,150.53	96,036.66	99,383.48	169,931.25
Westfield	1,180,279.19	43,985.51	125,668.38	41,996.20	93,777.37	66,920.38
Woburn	925,412.09	58,543.32	125,668.11	49,396.20	90,598.91	106,258.59
Gardner	753,746.30	37,933.67	105,417.63	67,985.27	95,815.67	90,495.11
Marlborough	666,168.99	43,563.77	105,199.61	38,380.72	106,682.47	101,746.03
Newburyport	588,503.87	28,224.57	90,276.78	37,777.27	75,901.23	68,575.92
39 Cities	\$172,283,450.41	\$7,176,587.41	\$29,295,989.34	\$15,274,639.96	\$13,242,468.14	\$25,528,304.12
						\$2,249,896.66

TABLE IX. — *Summary of Maintenance* — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C	D	E
	Schools	Libraries	Recreation	Pensions	Unclassified			
Boston	\$17,180,988.05	\$1,259,693.82	\$2,959,834.59	\$3,013,453.64	\$600,310.40	\$3,558,247.04	\$186,875.75	\$197,406.14
Worcester	3,989,319.63	188,220.06	209,748.44	180,957.07	84,431.83	288,284.99	60,716.41	5.00
Springfield	3,448,095.14	262,990.00	362,950.98	49,502.07	101,079.42	315,703.87	—	500.00
Fall River	1,420,462.07	51,756.79	54,873.54	126,781.97	855,118.38	186,773.76	31,674.52	—
Cambridge	1,554,625.43	76,546.96	226,162.77	104,688.95	39,647.68	263,102.78	57,567.35	—
New Bedford	1,742,944.23	76,872.34	71,518.13	33,957.06	10,775.70	202,958.65	57,938.76	—
Somerville	1,363,352.78	101,753.30	100,130.02	33,088.65	16,173.70	109,394.06	—	—
Somerville	1,538,582.98	82,713.86	103,193.33	43,794.47	52,790.06	109,394.06	77,604.24	—
LYNN	1,404,296.73	30,983.58	55,403.37	43,794.47	137,471.84	232,368.20	232,626.54	—
LOWELL	1,334,518.00	60,683.51	72,952.41	19,650.10	44,275.75	282,626.54	33,009.04	—
LAWRENCE	1,231,518.00	72,644.08	124,778.57	10,885.34	10,005.48	249,208.57	33,009.04	—
QUINCY	1,210,523.09	84,914.85	189,627.17	98,968.20	35,607.73	167,067.28	28,723.79	—
NEWTON	1,430,018.41	45,719.45	35,293.27	39,974.39	15,536.28	237,901.35	1,360.69	—
BROOKTON	993,283.17	34,899.12	90,705.31	17,367.78	30,296.09	136,993.06	19,510.09	—
MEDFORD	1,039,124.39	52,366.46	90,551.38	37,978.83	30,031.29	102,797.30	34,945.46	—
MALDEN	806,710.14	46,000.00	70,042.80	45,519.67	60,077.76	100,864.81	40,135.95	—
HOLYOKE	924,362.06	27,500.00	27,831.88	3,672.00	55,097.26	1,070,430.97	—	—
PITTSFIELD	849,198.00	45,080.03	50,897.36	16,904.86	20,736.42	67,589.21	1,820.88	—
HAVERTHILL	698,252.32	36,885.64	100,918.07	32,124.53	20,736.42	125,285.28	23,217.98	—
EVERETT	824,727.46	27,807.04	65,752.70	21,659.48	19,467.44	91,091.29	—	—
CHELSEA	686,102.01	27,807.04	65,752.70	21,659.48	19,467.44	75,489.92	—	—
CHICOPEE	649,847.83	25,363.76	23,696.45	7,142.65	13,657.57	411,025.67	10,729.77	—
SALEM	516,360.75	35,690.40	64,245.51	22,971.54	18,303.57	102,692.34	20,974.13	—
FITCHBURG	553,251.92	30,527.08	20,378.16	22,971.54	18,303.57	74,204.18	28,105.92	—
WALTHAM	643,513.82	40,894.04	68,120.08	22,079.53	242,549.96	85,712.70	30,346.48	—
TAUNTON	507,552.47	21,202.29	28,868.84	57.75	13,726.42	423,268.80	14,113.70	—
REVERE	716,637.75	8,491.30	42,130.09	12,286.85	65,106.11	57,523.40	—	—
BEVERLY	499,740.78	37,082.72	15,078.79	7,041.17	6,364.28	46,503.93	17,545.06	—
NORTHAMPTON	360,293.34	42,000.90	3,677.94	2,074.13	7,425.71	47,970.08	6,680.15	—
GLOUCESTER	390,174.96	1,000.00	16,315.36	10,111.31	9,631.01	87,688.84	1,911.45	—
MELROSE	395,074.96	22,465.61	44,982.43	19,252.46	24,800.37	45,182.42	21,249.49	—
LEOMINSTER	352,245.67	14,435.48	5,598.31	1,839.60	3,883.84	39,459.06	12,141.90	—
ATTLEBORO	285,287.26	18,013.36	18,408.75	9,816.45	5,462.00	43,449.37	—	—
NORTH ADAMS	293,913.61	2,025.50	8,004.15	4,405.13	16,312.42	39,320.92	10,998.42	—
PEABODY	378,899.92	4,000.00	19,633.32	10,593.91	16,312.42	322,367.79	9,902.98	—
WESTFIELD	400,378.51	23,826.17	6,008.30	—	6,797.55	366,503.00	517.42	—
WORTHEN	327,708.87	25,080.32	28,365.03	12,325.00	16,311.11	50,148.97	12,130.50	—
GARDNER	223,345.73	12,775.00	22,198.06	7,051.22	15,499.16	47,569.70	9,927.30	—
MARLBOROUGH	196,267.13	9,255.99	5,837.05	2,920.00	5,152.82	28,777.21	3,494.00	—
NEWBURYPORT	180,485.21	16,037.44	8,862.91	—	5,098.82	50,711.29	1,328.95	—
39 Cities	\$52,399,567.41	\$3,042,004.34	\$5,696,841.96	\$4,230,957.88	\$2,744,401.02	\$10,304,260.33	\$895,321.39	\$202,210.45

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G All Other
						Sewer	Park	Water	
BOSTON	\$7,474,488.67	\$108,531.58	\$3,456,430.72	\$2,192,507.53	-	\$134,162.52	\$333,483.73	\$1,249,372.59	-
WORCESTER	570,049.79	124,327.26	274,170.12	171,042.41	-	-	-	-	-
SPRINGFIELD	842,425.02	45,615.30	456,615.30	294,967.52	-	-	-	-	\$24,467.08
FALL RIVER	136,163.85	136,009.30	432,674.80	23,012.50	-	-	-	-	-
CAMBRIDGE	486,939.10	24,380.00	369,324.01	31,021.10	\$280.00	11,211.90	50,742.09	-	658.12
NEW BEDFORD	600,143.69	156,068.97	384,322.85	58,893.75	-	6,948.14	18,615.56	110,696.76	-
SOMERVILLE	307,379.08	36,231.91	134,886.71	41,789.58	-	-	-	-	-
LYNN	378,819.19	34,397.04	173,379.17	41,789.58	932.50	-	-	-	-
LOWELL	328,048.37	120,890.98	194,738.81	12,155.69	-	-	-	-	-
LAWRENCE	240,842.80	52,672.92	178,129.88	10,040.00	-	-	-	-	-
QUINCY	414,706.97	39,529.00	205,071.93	27,795.83	127.50	35,261.51	23,093.46	79,467.74	-
NEWTON	329,221.53	11,486.98	231,826.81	15,490.00	-	40,387.34	23,377.78	6,652.62	-
BROCKTON	193,891.45	39,491.90	90,368.10	63,941.45	90.00	4,205.91	11,259.82	47,157.21	-
MEDFORD	266,693.45	31,425.23	154,884.24	16,443.54	1,317.50	4,382.45	10,764.36	48,096.31	-
MALDEN	222,559.97	38,284.77	119,272.08	1,760.00	-	-	-	-	-
HOLYOKE	233,194.34	43,019.90	118,312.22	71,862.22	-	-	-	-	-
PITTSFIELD	142,461.56	18,539.60	96,491.96	27,430.00	-	-	-	-	-
HAVERHILL	89,260.64	28,240.05	50,068.65	10,951.94	-	-	-	-	-
EVERETT	224,568.77	36,523.42	108,477.80	4,050.00	-	4,469.22	10,991.86	60,156.47	-
CHelsea	210,611.56	42,182.92	105,766.23	5,185.00	-	3,615.81	9,677.58	44,184.02	-
CHICPEE	106,771.30	27,524.16	59,543.84	19,709.30	-	-	-	-	-
SALEM	100,541.78	24,338.16	59,223.62	16,980.00	-	-	-	-	-
FITCHBURG	116,729.69	25,371.06	66,224.13	25,134.50	-	-	-	-	-
WALDHAM	148,518.40	14,506.98	94,797.40	14,212.50	-	16,099.89	8,901.63	-	-
TAUNTON	146,632.61	22,514.14	71,945.69	52,172.78	-	-	-	-	-
REVERE	166,915.06	38,302.45	79,373.90	11,726.56	-	2,331.47	6,247.45	28,933.23	-
BEVERLY	64,242.68	15,745.18	48,137.50	360.00	-	-	-	-	-
NORHAMPTON	27,443.62	10,741.32	16,472.70	-	-	-	-	-	229.60
GLOUCESTER	99,792.78	10,223.89	51,736.39	37,832.50	-	-	-	-	-
MELROSE	94,805.89	14,351.04	46,387.50	4,334.58	-	2,024.85	5,429.24	22,278.68	-
LEMINSTER	58,839.40	9,700.00	34,035.31	15,104.00	-	-	-	-	-
ATTLEBORO	50,414.65	7,084.51	21,060.14	22,270.00	-	-	-	-	-
NORTH ADAMS	30,031.15	11,391.60	22,280.80	5,359.25	-	-	-	-	-
PEABODY	58,873.48	12,639.27	38,368.71	7,865.48	-	-	-	-	-
WESTFIELD	73,070.88	12,675.60	38,025.28	22,370.00	-	-	-	-	-
WOBURN	80,226.52	12,675.60	53,837.05	14,279.94	-	1,232.27	3,302.08	-	-
GARDNER	35,744.72	6,068.69	27,236.13	2,440.00	-	-	-	-	-
MARLBOROUGH	42,374.75	11,523.05	25,707.84	2,143.89	-	-	-	-	-
NEWBURYPORT	22,203.91	4,247.41	13,329.00	4,627.50	-	-	-	-	-
39 Cities	\$15,725,739.11	\$1,503,779.72	\$6,333,434.91	\$3,359,262.84	\$2,747.50	\$266,333.28	\$527,207.54	\$1,696,995.63	\$25,977.69

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1931.*

CITIES.	TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPERARY LOANS		Warrants or Orders
						Revenue	Other	
BOSTON	\$158,500,801.00	\$92,068,101.00	—	\$66,432,700.00	—	—	—	\$625,804.99
WORCESTER	15,202,804.99	8,205,000.00	—	4,272,000.00	—	\$2,100,000.00	—	625,407.33
SPRINGFIELD	21,480,407.33	10,766,000.00	—	7,089,000.00	—	2,400,000.00	\$600,000.00	—
FALL RIVER	13,219,500.00	10,967,500.00	—	587,000.00	—	1,665,000.00	—	—
CAMBRIDGE	13,059,150.00	10,646,150.00	\$25,000.00	1,382,000.00	\$6,000.00	1,000,000.00	—	—
NEW BEDFORD	11,179,446.07	8,311,000.00	26,734.93	1,260,000.00	—	1,380,000.00	—	201,711.14
SOMERVILLE	4,625,000.00	3,325,000.00	—	—	—	1,300,000.00	—	—
LYNN	9,782,500.00	7,223,500.00	—	1,024,000.00	12,000.00	1,523,000.00	—	—
LOWELL	6,802,773.84	4,148,700.00	—	402,750.00	—	2,063,000.00	—	186,323.84
LAWRENCE	6,046,500.00	4,560,500.00	—	236,000.00	—	1,250,000.00	—	—
QUINCY	6,967,500.00	5,005,500.00	—	660,000.00	2,000.00	1,300,000.00	—	—
NEWTON	7,189,768.73	6,655,000.00	—	1,678,200.00	—	—	—	164,768.73
DORCHESTER	4,897,200.00	1,968,000.00	—	370,000.00	1,000.00	1,250,000.00	—	—
MEDFORD	5,320,250.00	3,758,250.00	—	433,000.00	29,000.00	1,100,000.00	—	74,111.73
MALDEN	3,950,111.73	2,856,000.00	—	20,000.00	—	1,250,000.00	—	—
HOLYOKE	3,279,000.00	2,790,000.00	—	1,688,000.00	—	550,000.00	—	—
PITTSFIELD	2,075,000.00	1,196,000.00	—	269,000.00	—	610,000.00	—	—
HAVERHILL	3,777,655.68	2,864,400.00	—	119,000.00	—	750,000.00	—	44,255.68
EVERETT	3,370,009.24	2,350,100.00	—	104,000.00	—	900,000.00	—	115,909.24
CHELSEA	3,021,150.00	1,522,900.00	—	598,250.00	—	700,000.00	—	—
CHICOPEE	2,566,943.90	1,524,500.00	—	374,000.00	—	600,000.00	—	68,443.90
SALEM	2,565,000.00	1,427,000.00	—	588,000.00	—	550,000.00	—	—
FITCHBURG	3,506,500.00	2,572,500.00	—	454,000.00	—	480,000.00	—	—
WALTHAM	3,510,538.95	1,742,800.00	—	1,231,000.00	—	470,000.00	—	—
TAUNTON	3,013,200.00	1,761,700.00	—	299,000.00	—	952,500.00	—	66,738.95
REVERE	1,302,000.00	1,144,000.00	—	58,000.00	—	300,000.00	—	—
BEVERLY	519,500.00	319,500.00	—	—	—	300,000.00	—	—
NORTHAMPTON	2,470,625.00	1,269,625.00	—	901,000.00	—	300,000.00	—	—
GLOUCESTER	1,495,000.00	1,051,000.00	—	91,000.00	—	350,000.00	—	—
MELROSE	1,424,396.72	774,000.00	—	421,000.00	—	200,000.00	—	29,306.72
LEOMINSTER	1,337,500.00	582,500.00	—	555,000.00	—	200,000.00	—	—
ATTLEBORO	786,820.00	462,870.00	—	123,950.00	—	200,000.00	—	—
NORTH ADAMS	1,461,500.00	920,500.00	—	191,000.00	—	350,000.00	—	—
PEABODY	1,605,600.00	890,600.00	—	545,000.00	—	170,000.00	—	—
WESTFIELD	1,992,000.00	1,226,700.00	—	365,300.00	—	400,000.00	—	—
WOBURN	698,500.00	599,000.00	—	49,300.00	—	50,000.00	—	—
GARDNER	1,122,000.00	804,000.00	—	—	—	270,000.00	—	—
MARLBOROUGH	484,774.91	371,774.91	—	63,000.00	—	50,000.00	—	—
NEWBURYPORT	—	—	—	—	—	—	—	—
39 Cities	\$341,437,828.09	\$212,794,070.91	\$51,734.93	\$95,553,650.00	\$50,000.00	\$30,185,500.00	\$600,000.00	\$2,202,872.25

TABLE XII. — *Relation of Indebtedness to Valuation — 1931.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1931, together with the supplemental assessment of December, 1931.
The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Population of 1930	Percentage of Net Debt of Valuation	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 FALL RIVER . . .	115,274	8.0	\$127,762,465	\$11,554,500.00	\$1,296,000.00	\$10,258,500.00
2 WOBURN . . .	19,434	6.6	23,964,972	1,592,000.00	—	1,592,000.00
3 TAUNTON . . .	37,355	6.3	40,252,699	2,973,800.00	419,481.68	2,554,318.32
4 WESTFIELD . . .	19,775	6.1	23,425,340	1,435,600.00	—	1,435,600.00
5 BOSTON . . .	781,188	6.1	1,992,218,267	158,500,801.00	37,125,005.14	121,375,795.86
6 SPRINGFIELD . . .	149,900	5.8	320,875,985	18,455,000.00	—	18,455,000.00
7 NEW BEDFORD . . .	112,597	5.7	155,954,165	9,597,734.93	786,228.16	8,811,506.77
8 LYNN . . .	102,320	5.2	146,455,447	8,259,500.00	578,700.40	7,680,799.60
9 GLOUCESTER . . .	24,204	5.0	43,170,489	2,170,625.00	—	2,170,625.00
10 LEOMINSTER . . .	21,810	4.9	24,336,333	1,195,000.00	—	1,195,000.00
11 WALTHAM . . .	39,247	4.9	61,622,964	3,026,500.00	30,999.86	2,995,500.14
12 MEDFORD . . .	59,714	4.8	85,569,522	4,220,250.00	85,083.57	4,135,166.43
13 MARLBOROUGH . . .	15,587	4.8	17,588,404	852,000.00	13,000.00	839,000.00
14 REVERE . . .	35,680	4.8	43,312,455	2,060,700.00	—	2,060,700.00
15 CAMBRIDGE . . .	113,643	4.6	198,502,624	12,059,150.00	3,015,247.85	9,043,902.15
16 PEABODY . . .	21,345	4.4	25,410,641	1,111,500.00	—	1,111,500.00
17 CHICOPEE . . .	43,930	4.4	48,683,239	2,121,150.00	—	2,121,150.00
18 PITTSFIELD . . .	49,677	4.3	62,779,645	2,729,900.00	—	2,729,900.00
19 QUINCY . . .	71,983	4.1	138,400,744	5,667,500.00	—	5,667,500.00
20 HOLYOKE . . .	56,537	3.9	109,649,494	4,478,000.00	¹ 157,000.00	4,321,000.00
21 LAWRENCE . . .	85,068	3.9	122,750,890	4,796,500.00	45,925.18	4,750,574.82
22 CHELSEA . . .	45,816	3.7	56,630,010	2,454,100.00	364,154.54	2,089,945.46
23 EVERETT . . .	48,424	3.6	78,530,494	2,983,400.00	174,656.46	2,808,743.54
24 NEWTON . . .	65,276	3.6	173,512,933	7,025,500.00	857,527.51	6,167,472.49
25 BROCKTON . . .	63,797	3.5	83,741,929	3,647,200.00	677,827.96	2,969,372.04
26 LOWELL . . .	100,234	3.5	131,197,149	4,551,450.00	—	4,551,450.00
27 MALDEN . . .	58,036	3.4	75,504,109	2,876,000.00	288,374.24	2,587,625.76
28 FITCHBURG . . .	40,692	3.4	59,911,937	2,015,000.00	—	2,015,000.00
29 ATTLEBORO . . .	21,769	3.3	26,891,214	1,137,500.00	² 250,025.90	887,474.10
30 WORCESTER . . .	195,311	3.2	356,818,371	12,477,000.00	987,277.30	11,489,722.70
31 SALEM . . .	43,353	3.1	60,790,578	1,898,500.00	—	1,898,500.00
32 NEWBURYPORT . . .	15,084	3.0	14,393,245	434,774.91	—	434,774.91
33 MELROSE . . .	23,170	3.0	38,687,094	1,145,000.00	—	1,145,000.00
34 GARDNER . . .	19,399	2.6	24,494,191	648,500.00	—	648,500.00
35 SOMERVILLE . . .	103,908	2.6	128,264,915	3,325,000.00	—	3,325,000.00
36 BEVERLY . . .	25,086	2.4	50,255,243	1,202,000.00	—	1,202,000.00
37 NORTH ADAMS . . .	21,621	2.3	25,387,621	586,820.00	—	586,820.00
38 HAYERHILL . . .	48,710	2.2	64,472,655	1,465,000.00	22,000.00	1,443,000.00
39 NORTHAMPTON . . .	24,381	1.1	29,729,910	319,500.00	—	319,500.00
39 Cities . . .	2,940,335	4.9	\$5,291,900,382	\$309,049,455.84	\$47,174,515.75	\$261,874,940.09

¹ Railroad stock offsetting debt of \$157,000.² Includes \$79,189.31 investment fund.

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 73), or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED				CANCELLED						
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
BOSTON	\$9,860,000.00	\$6,060,000.00	\$24,000,000.00		—	\$7,954,300.00	\$232,000.00	—	\$24,000,000.00		—
WORCESTER	2,940,000.00	335,000.00	9,200,000.00	—	\$625,804.99	1,338,000.00	596,200.00	—	9,700,000.00	—	\$538,860.37
SPRINGFIELD	—	1,500,000.00	7,900,000.00	\$600,000.00	625,407.33	993,500.00	227,000.00	—	7,000,000.00	—	597,345.48
FALL RIVER	3,500,000.00	—	5,661,689.70	—	—	1,316,820.64	36,000.00	—	6,626,689.70	—	—
CAMBRIDGE	449,000.00	590,000.00	6,800,000.00	—	—	995,650.00	31,000.00	\$1,000.00	3,000,000.00	—	—
NEW BEDFORD	—	—	6,800,000.00	—	201,711.14	1,128,000.00	69,000.00	—	6,800,000.00	—	256,866.00
SOMERVILLE	229,000.00	—	3,000,000.00	27,000.00	—	288,000.00	—	—	2,800,000.00	\$27,000.00	—
LYNN	1,015,000.00	25,000.00	5,003,200.00	—	—	544,700.00	88,500.00	10,000.00	5,180,200.00	—	—
LOWELL	3,100,000.00	250,000.00	4,515,200.00	—	186,323.84	661,070.00	37,000.00	—	4,150,000.00	—	919.78
LAWRENCE	896,000.00	—	3,050,000.00	—	—	519,250.00	16,000.00	—	2,700,000.00	—	—
QUINCY	510,000.00	50,000.00	2,600,000.00	—	—	710,500.00	127,000.00	2,000.00	2,500,000.00	—	—
NEWTON	1,315,000.00	—	1,650,000.00	—	149,494.23	466,000.00	58,000.00	—	1,750,000.00	—	—
BROCKTON	207,000.00	201,000.00	2,850,000.00	—	—	420,250.00	120,100.00	1,000.00	2,600,000.00	—	145,325.76
MEDFORD	375,000.00	65,000.00	2,400,000.00	—	—	410,750.00	35,000.00	1,000.00	2,500,000.00	—	—
MALDEN	150,000.00	—	2,850,000.00	—	—	315,000.00	24,000.00	4,000.00	2,850,000.00	—	—
HOLYOKE	320,000.00	—	2,750,000.00	—	74,111.73	403,500.00	154,000.00	—	2,125,000.00	—	60,376.73
PITTSFIELD	74,500.00	100,000.00	1,750,000.00	—	—	283,000.00	131,000.00	—	1,350,000.00	—	—
HAVERHILL	—	10,000.00	1,910,000.00	—	—	187,000.00	28,000.00	—	1,650,000.00	—	—
EVERETT	666,000.00	15,000.00	2,250,000.00	—	—	565,000.00	18,000.00	—	2,100,000.00	—	44,051.90
CHELSEA	—	—	2,125,000.00	—	44,255.68	321,350.00	18,000.00	—	2,825,000.00	—	—
CHICOPEE	516,900.00	260,000.00	1,700,000.00	—	115,909.24	340,400.00	50,750.00	—	1,400,000.00	—	53,049.76
SALEM	225,000.00	40,000.00	1,975,000.00	—	68,443.90	165,500.00	45,500.00	—	1,725,000.00	—	—
FITCHBURG	—	—	1,750,000.00	—	—	222,000.00	50,800.00	—	1,650,000.00	—	—
WALHAM	511,000.00	125,000.00	1,380,000.00	—	—	288,000.00	30,000.00	—	1,400,000.00	—	—
TAUNTON	187,000.00	40,000.00	1,780,000.00	—	66,738.95	310,900.00	101,000.00	—	1,400,000.00	—	40,637.09
REVERE	215,700.00	50,000.00	1,812,500.00	—	—	271,000.00	32,000.00	—	1,710,000.00	—	—
BEVERLY	100,000.00	50,000.00	1,300,000.00	—	—	131,000.00	2,000.00	—	1,300,000.00	—	—
NORTHAMPTON	—	—	850,000.00	—	—	75,100.00	99,000.00	—	850,000.00	—	—
GLOUCESTER	155,000.00	75,000.00	900,000.00	—	—	153,375.00	99,000.00	—	1,000,000.00	—	81,869.97
MELROSE	65,000.00	20,000.00	1,250,000.00	—	—	143,500.00	40,000.00	—	1,350,000.00	—	—
LEMINSTER	35,000.00	75,000.00	800,000.00	—	29,396.72	96,000.00	21,000.00	—	800,000.00	—	29,049.13
ATLANTIC	115,000.00	—	650,000.00	—	—	67,500.00	35,500.00	—	600,000.00	—	—
NORTH ADAMS	—	—	900,000.00	—	—	110,495.00	16,000.00	—	800,000.00	—	—
PEABODY	93,000.00	25,000.00	825,000.00	—	—	91,000.00	29,000.00	—	775,000.00	—	—
WESTFIELD	104,000.00	—	670,000.00	—	—	109,600.00	37,000.00	—	600,000.00	—	—
WOBURN	107,300.00	136,800.00	800,000.00	—	—	154,300.00	44,900.00	—	775,000.00	—	—
GARDNER	—	—	450,000.00	—	—	73,100.00	15,000.00	—	400,000.00	—	—
MARLBOROUGH	217,000.00	10,000.00	630,000.00	—	—	121,000.00	15,000.00	—	550,000.00	—	—
MARLBOROUGH	—	—	—	—	—	—	—	—	—	—	—
NEWBURYPORT	129,000.00	—	370,000.00	—	—	48,000.00	15,000.00	—	325,000.00	—	—
39 Cities	\$25,707,400.00	\$10,107,800.00	\$116,747,389.70	\$627,000.00	\$2,187,597.75	\$22,797,410.64	\$2,725,250.00	\$18,000.00	\$115,306,889.70	\$27,000.00	\$1,848,351.97

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1931.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$835,843.66	¹ \$3,376.17	\$832,467.49	\$122,658.82	\$228,242.71	\$481,565.96
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
FALL RIVER . . .	—	—	—	—	—	—
CAMBRIDGE . . .	46,498.04	—	46,498.04	20,456.96	26,041.08	—
NEW BEDFORD . . .	—	—	—	—	—	—
SOMERVILLE . . .	68,214.89	—	68,214.89	12,677.40	12,869.84	42,667.65
LYNN . . .	14,667.51	—	14,667.51	—	14,667.51	—
LOWELL . . .	—	—	—	—	—	—
LAWRENCE . . .	—	—	—	—	—	—
QUINCY . . .	89,194.89	² 6,000.00	83,194.89	30,721.80	21,842.55	30,630.54
NEWTON . . .	53,834.44	—	53,834.44	35,187.70	16,082.51	2,564.23
BROCKTON . . .	—	—	—	—	—	—
MEDFORD . . .	33,596.66	—	33,596.66	7,674.00	7,746.09	18,176.57
MALDEN . . .	34,279.99	—	34,279.99	8,336.21	7,405.24	18,538.54
HOLYOKE . . .	—	—	—	—	—	—
PITTSFIELD . . .	—	—	—	—	—	—
HAVERHILL . . .	—	—	—	—	—	—
EVERETT . . .	39,243.38	—	39,243.38	8,494.55	7,561.74	23,187.09
CHELSEA . . .	30,285.48	—	30,285.48	6,597.32	6,657.59	17,030.57
CHICOPEE . . .	—	—	—	—	—	—
SALEM . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
WALTHAM . . .	20,150.90	—	20,150.90	14,027.13	6,123.77	—
TAUNTON . . .	—	—	—	—	—	—
REVERE . . .	19,704.03	—	19,704.03	4,253.95	4,297.88	11,152.20
BEVERLY . . .	—	—	—	—	—	—
NORTHAMPTON . . .	—	—	—	—	—	—
GLOUCESTER . . .	—	—	—	—	—	—
MELROSE . . .	16,016.70	—	16,016.70	3,694.50	3,734.97	8,587.23
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
PEABODY . . .	—	—	—	—	—	—
WESTFIELD . . .	—	—	—	—	—	—
WOBURN . . .	4,520.00	—	4,520.00	2,248.37	2,271.63	—
GARDNER . . .	—	—	—	—	—	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
39 Cities	\$1,306,050.57	\$9,376.17	\$1,296,674.40	\$277,028.71	\$365,545.11	\$654,100.58

¹ Deepening Neponset River.² Grade Crossings.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1931.*

CITIES.	TOTALS	PERCENTAGES			
		Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Serial Municipal Sinking Funds State Sinking and Loan Funds
BOSTON	\$6,331,675.70	¹ \$4,615,831.14	\$880,000.90	\$835,843.66	72.9 13.9 13.2
WORCESTER	1,563,200.00	1,519,200.00	14,000.00	—	99.1 0.9 —
SPRINGFIELD	1,290,500.00	1,290,500.00	—	—	100.0 — —
FALL RIVER	1,187,820.64	² 1,187,820.64	—	—	100.0 — —
CAMBRIDGE	915,148.04	868,650.00	—	46,498.04	94.9 — 5.1
NEW BEDFORD	1,183,000.00	1,183,000.00	—	—	100.0 — —
SOMERVILLE	356,214.89	288,000.00	5,000.00	68,214.89	80.9 — 19.1
LYNN	637,867.51	618,200.00	—	14,667.51	96.9 0.8 2.3
LAWRENCE	698,070.00	698,070.00	—	—	100.0 — —
LOWELL	338,050.00	535,250.00	2,800.00	—	99.5 0.5 —
QUINCY	928,694.89	839,500.00	—	89,194.89	90.4 — 9.6
NEWTON	488,834.44	429,000.00	6,000.00	53,834.44	87.8 1.2 11.0
BROCKTON	528,350.00	513,350.00	15,000.00	—	97.2 2.8 —
MEDFORD	483,346.66	449,750.00	—	33,596.66	93.0 — 7.0
MALDEN	368,879.99	327,000.00	7,600.00	34,279.99	88.6 2.1 9.3
HOLYOKE	557,500.00	557,500.00	—	—	100.0 — —
PITTSFIELD	414,000.00	414,000.00	—	—	100.0 — —
HAVERHILL	215,000.00	215,000.00	—	—	100.0 — —
EVERETT	425,020.38	383,000.00	2,777.00	39,243.38	90.1 0.7 9.2
CHELSEA	249,143.48	214,350.00	4,508.00	30,285.48	86.0 1.8 12.2
CHICOPEE	391,150.00	391,150.00	—	—	100.0 — —
SALEM	211,000.00	211,000.00	—	—	100.0 — —
FITCHBURG	272,800.00	272,800.00	—	—	100.0 — —
WALTHAM	338,150.90	318,000.00	—	20,150.90	94.0 — 6.0
TAUNTON	302,028.22	300,900.00	—	—	99.6 0.4 —
REVERE	322,704.03	303,000.00	—	19,704.03	93.9 — 6.1
BEVERLY	133,000.00	133,000.00	—	—	100.0 — —
NORTHAMPTON	79,860.00	³ 79,860.00	—	—	100.0 — —
GLoucester	254,375.00	185,500.00	—	—	100.0 — —
MELROSE	201,516.70	185,500.00	—	16,016.70	92.1 — 7.9
LEOMINSTER	117,000.00	117,000.00	—	—	100.0 — —
ATTLEBORO	105,000.00	95,000.00	10,000.00	—	90.5 9.5 —
NORTH ADAMS	126,495.00	126,495.00	—	—	100.0 — —
PEABODY	120,000.00	120,000.00	—	—	100.0 — —
WESTFIELD	146,600.00	146,600.00	—	—	100.0 — —
WOBURN	203,720.00	199,200.00	—	—	97.8 — 2.2
GARDNER	88,100.00	88,100.00	—	4,520.00	100.0 — —
MARLBOROUGH	136,000.00	136,000.00	—	—	100.0 — —
NEWBURYPORT	63,000.00	63,000.00	—	—	100.0 — —
39 Cities	\$22,902,816.47	\$20,647,951.78	\$948,814.12	\$1,306,050.57	90.2 4.1 5.7

¹ Serial loans amounting to \$724,068.86 were paid from sinking fund.² Includes \$4,760 paid Hampshire County on account of Connecticut River Bridge.³ \$100,000 fire station loan cancelled.

DIVISION E

CASH BALANCES

TABLE XVI. — *Cash Balances.*

Cities.	CASH AT BEGINNING OF 1931					CASH AT END OF 1931						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Boston	\$16,620,924.10	\$13,686,446.98	\$1,128,325.01	\$4,297.21	\$973,090.53	\$828,764.37	\$11,050,903.04	\$7,224,511.12	\$1,520,779.17	\$2,358.23	\$1,503,325.58	\$799,928.94
Worcester	1,686,854.89	1,578,891.21	15,011.04	9,273.05	35,717.03	47,962.56	1,064,251.34	903,923.44	83,944.26	1,601.55	28,798.54	45,983.55
Springfield	3,883,467.65	3,865,604.51	—	—	17,863.14	—	2,053,235.26	2,037,060.81	—	—	16,174.45	—
Fall River	482,450.38	405,158.94	2,126.58	300.00	2,026.64	12,838.22	460,228.16	445,024.10	2,046.21	—	4,490.21	8,667.64
Cambridge	406,363.49	338,817.06	60,953.64	—	3,358.43	3,234.36	597,400.80	525,416.76	59,704.42	—	3,823.13	8,455.99
New Bedford	639,184.46	587,979.79	22,860.29	4,910.95	3,845.32	19,588.11	166,943.48	109,881.55	28,772.87	4,705.50	3,867.36	19,896.20
Somerville	1,074,220.82	1,071,586.85	—	—	1,788.40	845.57	383,331.43	380,514.32	—	—	1,805.13	1,011.98
LYNN	590,157.16	585,549.01	2,228.55	1,521.53	439.24	418.83	411,778.19	405,099.05	1,951.43	2,022.16	2,286.72	418.83
LOWELL	203,490.10	196,171.68	—	—	15.17	7,303.25	183,376.87	175,140.73	—	—	13.11	8,223.03
LAWRENCE	436,115.94	436,115.94	—	—	—	—	651,869.83	651,869.83	—	—	—	—
QUINCY	571,565.28	548,716.33	—	3,388.39	11,263.76	8,196.80	335,499.32	312,005.81	—	5,529.64	8,779.81	9,184.06
NEWTON	297,996.78	228,540.45	2,335.45	25.00	7,095.88	—	674,585.39	564,974.34	1,269.29	11.25	108,330.51	—
BROCKTON	491,480.90	449,756.36	31,891.22	4,925.62	3,684.10	1,223.60	525,991.06	489,306.97	25,827.96	5,386.71	4,245.82	1,223.60
MEDFORD	388,900.81	379,109.58	1,892.88	2,253.58	2,634.54	3,030.23	687,472.54	679,828.08	432.68	532.73	2,572.28	4,106.77
MALDEN	597,563.00	592,637.89	3,184.46	787.22	186.92	746.51	414,707.08	400,134.26	9,372.47	984.28	3,319.84	896.23
HOLYOKE	979,828.02	963,059.53	—	—	1,792.71	14,975.78	891,226.74	875,558.49	—	—	1,610.80	14,057.45
PITTSFIELD	529,374.70	524,676.61	—	—	—	4,698.18	355,889.36	352,712.27	—	—	—	3,177.09
HAVERHILL	202,430.11	198,642.69	1,135.66	—	1,994.33	657.43	188,638.65	163,002.12	984.33	—	3,989.30	662.90
EVERETT	430,489.04	415,714.17	—	—	13,050.51	1,724.36	251,895.91	230,670.55	—	—	19,344.42	1,880.94
CHERTSEA	203,643.27	401,841.18	448.24	—	1,448.24	—	41,132.49	39,489.20	—	—	182.17	—
CHICOPEE	219,463.81	164,556.38	—	—	969.97	53,937.46	305,713.34	251,705.46	—	—	53,312.21	—
SALEM	907,028.55	86,027.97	—	610.20	7,965.23	2,425.15	227,872.69	216,930.32	—	705.58	8,302.48	1,844.31
WITCHBURG	303,114.39	286,854.89	—	10,193.92	5,154.93	610.65	185,177.25	172,841.07	—	6,641.18	4,945.35	749.45
WALTHAM	344,589.86	306,589.96	6,525.86	5,478.51	942.63	25,052.90	261,990.67	242,846.92	9,692.22	5,900.66	1,203.70	2,347.17
TAUNTON	359,011.75	205,815.61	130,358.57	8,638.47	—	14,199.10	232,828.43	200,548.85	11,531.68	9,194.59	—	11,553.31
REVERE	80,078.65	80,078.65	—	—	—	—	16,118.10	16,118.10	—	—	—	—
BEVERLY	192,101.37	191,819.62	157.60	—	56.80	67.35	102,146.01	102,002.94	—	75.72	—	67.35
NORTHAMPTON	107,456.23	104,647.82	203.15	—	2,605.26	134.29	47,653.83	44,749.73	—	346.45	2,557.65	138.80
GLOUCESTER	594,950.97	549,786.08	—	—	70.00	1,401.60	199,907.66	199,043.73	—	—	124.94	426.60
MELROSE	262,250.64	249,647.92	—	10,640.18	560.94	650.07	183,078.77	177,077.99	100.00	4,410.55	533.63	699.45
LEOMINSTER	117,338.86	116,663.79	25.00	—	469.76	28.75	36,050.32	35,250.87	—	—	—	28.75
ATTLEBORO	119,570.75	117,507.30	—	—	—	970.57	176,597.04	167,469.75	7,776.03	—	1,322.51	907.80
NORTH ADAMS	87,735.05	86,764.48	—	—	—	14,842.78	68,629.81	67,722.01	—	—	—	28.75
PEABODY	83,969.35	87,417.89	—	—	1,708.68	14,842.78	166,776.10	149,880.34	—	—	—	16,895.76
WESTFIELD	161,492.02	152,454.43	—	—	—	9,037.59	38,116.42	29,183.98	—	—	—	8,932.44
WOBURN	302,672.95	300,264.65	—	—	1,696.57	711.73	114,468.71	112,540.87	29.73	1,160.23	—	737.88
GARDNER	37,704.51	37,495.51	—	—	—	209.00	49,638.61	49,063.11	—	—	679.14	—
MARLBOROUGH	87,133.45	86,449.52	—	—	683.93	—	58,125.42	57,446.28	—	—	4,862.26	—
NEWBURYPORT	61,595.56	47,855.22	—	—	4,428.01	—	69,033.50	63,858.91	—	—	—	312.33
39 Cities	\$34,475,799.71	\$30,798,768.05	\$1,410,359.15	\$67,584.58	\$1,107,907.60	\$1,091,180.33	\$23,910,279.62	\$19,323,725.22	\$1,764,185.02	\$50,451.29	\$1,743,152.46	\$1,028,765.63

PART II

TOWNS OVER 5,000 POPULATION

DIVISION A

**SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1931**

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 47,490
REVENUE.		\$4,511,448.10
General		3,667,216.04
Taxes		3,596,395.34
Property, poll, and income		3,449,718.99
Corporation, bank, etc.		146,676.35
Licenses and permits		4,917.25
Fines and forfeits		2,421.21
Grants and gifts		63,444.24
For expenses		63,444.24
For outlays		—
All other		38.00
Commercial		844,232.06
Special assessments		47,061.35
To meet expenses		2,314.94
To meet outlays		44,746.41
Privileges		182,567.11
Departmental		123,142.94
General government		2,174.20
Protection of persons and property		6,852.71
Health and sanitation		26,217.44
Highways		8,572.78
Charities		23,599.32
Soldiers' benefits		691.00
Schools		6,103.77
Libraries		4,049.25
Recreation		7,197.89
Unclassified		37,684.58
Public service enterprises		441,890.43
Electric light		—
Water		441,890.43
All other		—
Cemeteries		14,172.19
Interest		35,398.04
On sinking funds		—
On trust and investment funds		4,610.24
All other		30,787.80
NON-REVENUE.		\$2,167,728.80
Offsets to outlays		6,995.65
Departmental		2,797.34
Public service enterprises		4,198.31
Cemeteries		—
Municipal indebtedness		1,791,622.20
Loans, general purposes		585,000.00
Loans, public service enterprises		—
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		1,200,000.00
Unpaid warrants or orders, current year		—
Premiums		6,622.20
Transfers		—
From sinking funds		—
All other		—
Refunds		9,185.03
Agency, trust, and investment		359,925.92
Taxes and licenses for State		166,460.62
Taxes for county		186,864.95
Reimbursements for grade crossings		—
Sinking and other permanent funds		6,600.35
All other		—
RECAPITULATION.		
Revenue and offsets to outlays		\$4,518,443.75
Premiums		6,622.20
Municipal indebtedness		1,785,000.00
Transfers and refunds		9,185.03
Agency, trust, and investment		359,925.92
Total receipts		\$6,679,176.90
Balance on hand, including funds		396,721.42.
GRAND TOTAL		\$7,075,898.32

Graded According to Population of 1930.

	PAYMENTS.	Brookline POPULATION 47,490
Maintenance		\$3,333,112.09
<i>Departmental</i>		<i>3,076,112.39</i>
General government		149,796.92
Protection of persons and property		737,183.00
Health and sanitation		356,762.09
Highways		390,136.62
Charities		148,477.63
Soldiers' benefits		5,452.00
Schools		912,843.35
Libraries		74,772.71
Recreation		229,951.89
Pensions		38,860.36
Unclassified		31,875.82
<i>Public service enterprises</i>		<i>242,311.62</i>
Electric light		—
Water		242,311.62
All other		—
<i>Cemeteries</i>		<i>14,688.08</i>
<i>Administration of trust funds</i>		<i>—</i>
Interest		275,178.09
<i>Loans, general purposes</i>		<i>182,427.80</i>
<i>Loans, public service enterprises</i>		<i>92,760.29</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		857,665.10
<i>Departmental</i>		<i>799,991.47</i>
General government		2,316.92
Protection of persons and property		33,823.41
Health and sanitation		187,137.42
Highways		281,568.79
Charities		—
Schools		90,842.57
Libraries		300.00
Recreation		204,002.36
Unclassified		—
<i>Public service enterprises</i>		<i>55,426.06</i>
Electric light		—
Water		55,426.06
All other		—
<i>Cemeteries</i>		<i>2,247.57</i>
Municipal indebtedness		1,669,820.09
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>1,469,820.09</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,200,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		—
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>—</i>
Refunds		9,185.03
Agency, trust, and investment		360,465.16
<i>Taxes and licenses for State</i>		<i>166,460.62</i>
<i>Taxes for county</i>		<i>186,864.95</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>7,139.59</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$3,608,290.18
Permanent debt (except from sinking funds)		1,469,820.09
Sinking fund requirements from revenue		—
Outlays		857,665.10
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		1,200,000.00
Transfers (except to sinking funds) and refunds		9,185.03
Agency, trust, and investment		360,465.16
Total payments		\$6,505,425.56
Balance on hand, including funds		570,472.76
GRAND TOTAL		\$7,075,898.32

¹ Includes \$875 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Arlington POPULATION 36,091	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
REVENUE.	\$2,457,287.70	\$2,329,813.50	\$1,455,547.93	\$1,815,932.97
General	2,019,635.56	1,930,583.99	1,166,203.35	1,304,277.38
<i>Taxes</i>	<i>1,983,523.78</i>	<i>1,900,755.43</i>	<i>1,141,463.16</i>	<i>1,283,693.00</i>
Property, poll, and income	1,943,423.65	1,808,215.16	1,071,750.77	1,265,844.20
Corporation, bank, etc.	40,100.13	92,540.27	69,712.39	17,848.80
<i>Licenses and permits</i>	<i>7,964.27</i>	<i>7,727.50</i>	<i>5,223.20</i>	<i>2,566.50</i>
<i>Fines and forfeits</i>	<i>2,489.34</i>	<i>1,368.83</i>	<i>1,341.47</i>	<i>1,567.30</i>
<i>Grants and gifts</i>	<i>25,623.79</i>	<i>25,650.80</i>	<i>18,175.52</i>	<i>16,450.58</i>
For expenses	25,623.79	25,650.80	18,025.02	16,450.58
For outlays	—	—	150.50	—
<i>All other</i>	<i>34.38</i>	<i>81.43</i>	<i>—</i>	<i>—</i>
Commercial	437,652.14	399,229.51	289,344.58	511,655.59
<i>Special assessments</i>	<i>61,728.11</i>	<i>31,187.07</i>	<i>14,176.12</i>	<i>48,573.90</i>
To meet expenses	958.50	991.18	—	28,117.67
To meet outlays	60,769.61	30,195.89	14,176.12	20,456.23
<i>Privileges</i>	<i>80,602.77</i>	<i>76,484.26</i>	<i>52,698.05</i>	<i>68,189.63</i>
<i>Departmental</i>	<i>61,104.87</i>	<i>69,804.71</i>	<i>49,629.96</i>	<i>27,714.24</i>
General government	11,647.45	7,232.85	5,709.61	3,866.65
Protection of persons and property	621.09	911.61	489.21	224.34
Health and sanitation	7,641.80	15,169.00	25,504.85	6,779.30
Highways	568.84	242.45	1,786.34	110.35
Charities	15,017.08	19,006.05	9,257.24	3,814.33
Soldiers' benefits	1,025.00	1,331.50	—	311.00
Schools	2,798.49	4,135.11	4,965.08	2,230.55
Liberaries	1,647.31	1,255.28	1,323.58	796.40
Recreation	—	—	105.18	—
Unclassified	20,115.81	20,520.86	265.37	9,581.12
<i>Public service enterprises</i>	<i>160,517.28</i>	<i>189,810.17</i>	<i>132,453.48</i>	<i>338,325.13</i>
Electric light	—	—	—	234,596.28
Water	160,517.28	189,810.17	132,453.48	103,728.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>19,567.50</i>	<i>5,411.61</i>	<i>5,493.74</i>	<i>5,649.22</i>
<i>Interest</i>	<i>54,131.61</i>	<i>26,531.69</i>	<i>34,893.23</i>	<i>23,203.47</i>
On sinking funds	5,266.42	—	—	1,888.90
On trust and investment funds	10,522.09	674.64	4,649.54	—
All other	38,343.10	25,857.05	30,243.69	21,314.57
NON-REVENUE.	\$1,761,901.35	\$2,006,496.78	\$1,218,174.40	\$800,432.48
Offsets to outlays	41,047.39	11,471.04	27,839.45	25,327.96
<i>Departmental</i>	<i>37,688.46</i>	<i>3,023.72</i>	<i>26,873.63</i>	<i>34.71</i>
<i>Public service enterprises</i>	<i>3,358.93</i>	<i>8,447.32</i>	<i>965.92</i>	<i>25,293.25</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,234,440.22	1,785,206.10	1,060,623.60	645,804.75
<i>Loans, general purposes</i>	<i>250,000.00</i>	<i>228,000.00</i>	<i>110,000.00</i>	<i>130,000.00</i>
<i>Loans, public service enterprises</i>	<i>60,000.00</i>	<i>—</i>	<i>50,000.00</i>	<i>15,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>900,000.00</i>	<i>1,550,000.00</i>	<i>900,000.00</i>	<i>500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>21,221.32</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>3,218.90</i>	<i>7,206.10</i>	<i>623.60</i>	<i>804.75</i>
Transfers	15,000.00	22,149.75	2,196.37	10,596.78
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	15,000.00	22,149.75	2,196.37	10,596.78
Refunds	6,811.69	15,397.95	4,271.96	5,033.14
Agency, trust, and investment	464,602.05	172,271.94	123,243.02	113,669.85
<i>Taxes and licenses for State</i>	<i>67,872.43</i>	<i>66,438.23</i>	<i>43,688.00</i>	<i>42,172.56</i>
<i>Taxes for county</i>	<i>94,065.42</i>	<i>92,670.34</i>	<i>61,672.03</i>	<i>58,806.46</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>302,664.20</i>	<i>13,263.37</i>	<i>17,882.99</i>	<i>12,690.83</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,498,335.09	\$2,341,284.54	\$1,483,387.38	\$1,841,260.93
Premiums	3,218.90	7,206.10	623.60	804.75
Municipal indebtedness	1,231,221.32	1,778,000.00	1,060,000.00	645,000.00
Transfers and refunds	21,811.69	37,547.70	6,468.33	15,629.92
Agency, trust, and investment	464,602.05	172,271.94	123,243.02	113,669.85
Total receipts	\$4,219,189.05	\$4,336,310.28	\$2,673,722.33	\$2,616,365.45
Balance on hand, including funds	351,815.12	144,121.59	42,773.17	136,407.42
GRAND TOTAL	\$4,571,004.17	\$4,480,431.87	\$2,716,495.50	\$2,752,772.87

¹ Includes \$12.50 from administration of trust funds.² Includes \$40 from administration of trust funds.³ Includes \$10 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Arlington POPULATION 36,094	Watertown POPULATION 34,913	Frammingham POPULATION 22,210	Belmont POPULATION 21,748
Maintenance	\$1,703,952.89	\$1,665,123.54	\$1,096,274.85	\$1,228,407.15
<i>Departmental</i>	<i>1,598,750.92</i>	<i>1,587,399.19</i>	<i>1,005,490.63</i>	<i>976,907.55</i>
General government	109,946.50	78,159.05	67,112.71	57,322.27
Protection of persons and property	267,370.64	262,131.28	175,580.60	184,510.79
Health and sanitation	170,242.12	170,097.52	89,777.90	102,321.02
Highways	158,465.61	178,495.12	135,878.44	115,849.37
Charities	61,526.62	190,650.23	89,890.84	24,965.45
Soldiers' benefits	9,891.37	16,533.11	13,708.26	3,274.89
Schools	686,851.62	566,060.06	381,706.01	413,000.98
Libraries	33,731.90	38,962.28	30,489.99	19,894.38
Recreation	53,038.28	53,899.55	8,037.11	38,399.99
Pensions	13,113.07	8,829.69	4,311.85	3,559.40
Unclassified	34,573.19	23,581.30	8,996.82	13,809.01
<i>Public service enterprises</i>	<i>82,552.71</i>	<i>64,675.88</i>	<i>82,778.95</i>	<i>242,447.60</i>
Electric light	—	—	—	202,303.84
Water	82,552.71	64,675.88	82,778.95	40,143.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>22,631.76</i>	<i>13,048.47</i>	<i>7,880.37</i>	<i>9,042.00</i>
<i>Administration of trust funds</i>	<i>17.50</i>	<i>—</i>	<i>125.00</i>	<i>10.00</i>
Interest	130,849.04	165,853.98	90,948.23	99,121.04
<i>Loans, general purposes</i>	<i>87,924.93</i>	<i>131,184.26</i>	<i>74,683.23</i>	<i>70,893.98</i>
<i>Loans, public service enterprises</i>	<i>42,924.11</i>	<i>34,369.72</i>	<i>16,265.50</i>	<i>28,227.06</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,072,344.63	596,814.10	316,645.38	512,720.89
<i>Departmental</i>	<i>954,539.88</i>	<i>475,494.23</i>	<i>266,417.90</i>	<i>419,916.14</i>
General government	3,520.50	169,638.84	993.01	177.75
Protection of persons and property	16,886.92	1,588.94	6,251.62	25,406.54
Health and sanitation	154,972.26	70,756.11	27,981.60	61,267.17
Highways	234,728.19	167,424.83	158,437.56	71,671.38
Charities	—	25,492.95	—	—
Schools	456,544.93	12,878.29	61,661.19	217,903.01
Libraries	31,866.07	—	—	—
Recreation	56,011.01	12,714.27	10,996.07	30,990.29
Unclassified	—	15,000.00	96.85	12,500.00
<i>Public service enterprises</i>	<i>110,380.41</i>	<i>121,319.87</i>	<i>50,076.98</i>	<i>92,804.75</i>
Electric light	—	—	—	38,284.67
Water	110,380.41	121,319.87	50,076.98	54,520.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,434.34</i>	<i>—</i>	<i>150.50</i>	<i>—</i>
Municipal indebtedness	1,132,089.69	1,693,449.00	958,900.00	678,757.87
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>218,735.04</i>	<i>293,449.00</i>	<i>158,900.00</i>	<i>178,757.87</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>900,000.00</i>	<i>1,400,000.00</i>	<i>800,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years</i>	<i>13,354.65</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	15,000.00	22,149.75	2,196.37	10,596.78
<i>To sinking funds from revenue</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>1,127.33</i>
<i>All other</i>	<i>13,000.00</i>	<i>22,149.75</i>	<i>2,196.37</i>	<i>9,469.45</i>
Refunds	6,811.69	15,397.95	4,271.96	5,033.14
Agency, trust, and investment	478,155.22	173,524.53	126,550.37	115,676.25
<i>Taxes and licenses for State</i>	<i>67,872.43</i>	<i>66,438.23</i>	<i>43,688.00</i>	<i>42,172.56</i>
<i>Taxes for county</i>	<i>94,065.42</i>	<i>92,670.34</i>	<i>61,672.03</i>	<i>58,806.46</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>316,217.37</i>	<i>14,615.96</i>	<i>21,190.34</i>	<i>14,697.23</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,834,801.93	\$1,830,977.52	\$1,187,223.08	\$1,327,528.19
Permanent debt (except from sinking funds)	218,735.04	293,449.00	158,900.00	178,757.87
Sinking fund requirements from revenue	2,000.00	—	—	1,127.33
Outlays	1,072,344.63	596,814.10	316,645.38	512,720.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	913,354.65	1,400,000.00	800,000.00	500,000.00
Transfers (except to sinking funds) and refunds	19,811.69	37,547.70	6,468.33	14,502.59
Agency, trust, and investment	478,155.22	173,524.53	126,550.37	115,676.25
Total payments	\$4,539,203.16	\$4,332,312.85	\$2,595,787.16	\$2,650,313.12
Balance on hand, including funds	31,801.01	148,119.02	120,708.34	102,459.75
GRAND TOTAL	\$4,571,004.17	\$4,480,431.87	\$2,716,495.50	\$2,752,772.87

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
REVENUE.	\$964,494.81	\$1,564,063.65	\$899,629.82	\$1,141,991.94
General	812,742.72	1,328,139.41	746,496.73	963,999.53
<i>Taxes</i>	<i>796,299.24</i>	<i>1,285,834.00</i>	<i>731,123.19</i>	<i>939,101.02</i>
Property, poll, and income	771,912.88	1,182,466.36	722,863.66	874,792.10
Corporation, bank, etc.	24,386.36	103,367.64	8,259.53	64,808.92
<i>Licenses and permits</i>	<i>1,497.96</i>	<i>3,504.46</i>	<i>2,053.00</i>	<i>1,811.50</i>
<i>Fines and forfeits</i>	<i>556.52</i>	<i>769.17</i>	<i>190.76</i>	<i>2,064.52</i>
<i>Grants and gifts</i>	<i>14,589.00</i>	<i>38,031.78</i>	<i>13,129.78</i>	<i>21,022.49</i>
For expenses	12,089.00	38,031.78	12,879.78	21,022.49
For outlays	2,500.00	—	250.00	—
<i>All other</i>	—	—	—	—
Commercial	151,752.09	235,924.24	153,133.09	177,992.41
<i>Special assessments</i>	<i>1,873.73</i>	<i>1,769.65</i>	<i>7,531.70</i>	<i>2,033.99</i>
To meet expenses	278.61	1,758.65	—	—
To meet outlays	1,595.12	11.00	7,531.70	2,033.99
<i>Privileges</i>	<i>34,218.63</i>	<i>53,651.82</i>	<i>30,769.36</i>	<i>36,020.78</i>
<i>Departmental</i>	<i>29,234.89</i>	<i>44,133.67</i>	<i>11,567.27</i>	<i>16,272.75</i>
General government	2,266.84	3.45	192.02	1,709.72
Protection of persons and property	361.93	443.20	132.13	227.39
Health and sanitation	1,468.45	1,097.13	1,091.43	3,017.86
Highways	286.37	4,117.29	—	2,569.64
Charities	22,439.25	30,785.10	6,608.19	7,069.47
Soldiers' benefits	640.00	2,611.32	610.50	445.00
Schools	1,687.84	3,906.24	1,528.71	528.79
Libraries	—	799.42	577.96	704.88
Recreation	—	6.00	—	—
Unclassified	84.21	364.52	826.33	—
<i>Public service enterprises</i>	<i>69,463.20</i>	<i>114,495.53</i>	<i>84,989.40</i>	<i>104,135.39</i>
Electric light	—	—	—	—
Water	69,463.20	114,181.03	84,989.40	104,135.39
All other	—	314.50	—	—
<i>Cemeteries</i>	<i>2,170.31</i>	<i>—</i>	<i>8,955.87</i>	<i>—</i>
<i>Interest</i>	<i>14,791.33</i>	<i>21,873.57</i>	<i>9,319.49</i>	<i>19,529.50</i>
On sinking funds	—	—	—	1,702.11
On trust and investment funds	1,708.64	3,659.05	—	821.68
All other	13,082.69	18,214.52	9,319.49	17,005.71
NON-REVENUE.	\$1,087,126.89	\$1,074,184.13	\$717,137.63	\$1,285,050.44
Offsets to outlays	36,000.00	322.00	2,470.98	36,879.91
<i>Departmental</i>	<i>36,000.00</i>	<i>322.00</i>	<i>2,470.98</i>	<i>36,794.91</i>
<i>Public service enterprises</i>	—	—	—	85.00
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	970,397.88	934,512.46	676,756.60	1,146,357.00
<i>Loans, general purposes</i>	<i>15,000.00</i>	<i>—</i>	<i>48,000.00</i>	<i>100,000.00</i>
<i>Loans, public service enterprises</i>	<i>107,880.00</i>	<i>34,500.00</i>	<i>45,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>847,000.00</i>	<i>900,000.00</i>	<i>583,000.00</i>	<i>1,045,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>517.88</i>	<i>12.46</i>	<i>756.60</i>	<i>1,357.00</i>
Transfers	3,165.66	14,017.74	—	821.68
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	3,165.66	14,017.74	—	821.68
Refunds	3,840.17	3,138.44	2,331.94	1,447.00
Agency, trust, and investment	73,723.18	122,193.49	35,578.11	99,544.85
<i>Taxes and licenses for State</i>	<i>30,492.00</i>	<i>49,624.38</i>	<i>31,051.87</i>	<i>35,405.06</i>
<i>Taxes for county</i>	<i>40,243.21</i>	<i>52,424.48</i>	—	<i>54,664.79</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,987.97</i>	<i>20,144.63</i>	<i>4,526.24</i>	<i>9,475.00</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,000,494.81	\$1,564,385.65	\$902,100.80	\$1,178,871.85
Premiums	517.88	12.46	756.60	1,357.00
Municipal indebtedness	969,880.00	934,500.00	676,000.00	1,145,000.00
Transfers and refunds	7,005.83	17,156.18	2,331.94	2,268.68
Agency, trust, and investment	73,723.18	122,193.49	35,578.11	99,544.85
Total receipts	\$2,051,621.70	\$2,638,247.78	\$1,616,767.45	\$2,427,042.38
Balance on hand, including funds	109,173.01	586,583.29	111,092.86	205,687.76
GRAND TOTAL	\$2,160,794.71	\$3,224,831.07	\$1,727,860.31	\$2,632,730.14

Graded According to Population of 1930 — Continued.

PAYMENTS.	Methuen POPULATION 21,069	Weymouth POPULATION 20,882	Winthrop POPULATION 16,852	West Springfield POPULATION 16,684
Maintenance	\$784,618.13	\$1,143,174.50	\$664,132.93	\$839,809.24
<i>Departmental</i>	<i>732,131.03</i>	<i>1,087,444.06</i>	<i>607,994.26</i>	<i>778,250.64</i>
General government	40,171.92	62,373.88	35,636.80	44,358.39
Protection of persons and property	108,716.25	164,853.88	94,275.95	121,200.91
Health and sanitation	53,014.16	59,388.87	59,257.70	44,974.59
Highways	136,290.09	155,981.02	63,542.61	84,077.22
Charities	91,651.93	144,819.78	21,823.79	90,135.41
Soldiers' benefits	9,079.31	19,411.30	9,713.58	19,571.40
Schools	287,372.78	413,588.92	283,830.99	348,890.92
Libraries	—	24,341.17	10,185.82	13,389.34
Recreation	3,131.79	30,143.02	24,233.41	5,848.60
Pensions	—	912.50	910.00	1,600.00
Unclassified	2,702.80	11,629.72	4,583.61	4,203.86
<i>Public service enterprises</i>	<i>48,636.60</i>	<i>55,730.44</i>	<i>48,252.07</i>	<i>61,558.60</i>
Electric light	—	—	—	—
Water	48,636.60	55,230.76	48,252.07	61,558.60
All other	—	499.68	—	—
<i>Cemeteries</i>	<i>3,850.50</i>	<i>—</i>	<i>7,886.60</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	43,457.70	75,873.56	55,522.29	74,398.23
<i>Loans, general purposes</i>	<i>40,190.09</i>	<i>70,030.68</i>	<i>36,089.28</i>	<i>69,893.23</i>
<i>Loans, public service enterprises</i>	<i>3,267.61</i>	<i>5,842.88</i>	<i>19,433.01</i>	<i>4,506.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	176,631.78	312,265.81	187,991.25	255,186.83
<i>Departmental</i>	<i>86,449.97</i>	<i>231,761.97</i>	<i>150,609.81</i>	<i>214,202.23</i>
General government	4,578.60	74.13	—	1,883.02
Protection of persons and property	392.75	25,096.98	1,473.39	21,398.59
Health and sanitation	8,570.75	13,883.00	5,751.05	64,941.77
Highways	64,780.00	123,190.64	123,017.02	118,212.87
Charities	—	294.00	—	—
Schools	4,332.46	58,031.22	11,206.73	7,092.76
Libraries	—	—	—	—
Recreation	1,295.41	11,192.00	8,862.47	673.22
Unclassified	2,500.00	—	298.65	—
<i>Public service enterprises</i>	<i>90,181.81</i>	<i>80,503.84</i>	<i>35,854.43</i>	<i>40,984.60</i>
Electric light	—	—	—	—
Water	90,181.81	80,503.84	35,854.43	40,984.60
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,527.61</i>	<i>—</i>
Municipal indebtedness	1,013,500.00	1,334,585.09	616,278.15	1,249,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>187,500.00</i>	<i>134,585.09</i>	<i>103,278.15</i>	<i>125,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>926,000.00</i>	<i>1,200,000.00</i>	<i>513,000.00</i>	<i>1,124,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,165.66	14,017.74	—	821.68
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,165.66</i>	<i>14,017.74</i>	<i>—</i>	<i>821.68</i>
Refunds	3,840.17	3,138.44	2,331.94	1,447.00
Agency, trust, and investment	77,266.16	128,028.55	35,564.51	100,825.07
<i>Taxes and licenses for State</i>	<i>30,492.00</i>	<i>49,624.38</i>	<i>31,051.87</i>	<i>35,405.06</i>
<i>Taxes for county</i>	<i>40,243.21</i>	<i>52,424.48</i>	<i>—</i>	<i>64,664.79</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,530.95</i>	<i>25,979.69</i>	<i>4,512.64</i>	<i>10,755.22</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$828,075.83	\$1,219,048.06	\$719,655.22	\$914,207.47
Permanent debt (except from sinking funds)	187,500.00	134,585.09	103,278.15	125,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	176,631.78	312,265.81	187,991.25	255,186.83
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	926,000.00	1,200,000.00	513,000.00	1,124,000.00
Transfers (except to sinking funds) and refunds	7,005.83	17,156.18	2,331.94	2,268.68
Agency, trust, and investment	77,266.16	128,028.55	35,564.51	100,825.07
Total payments	\$2,102,479.60	\$3,011,083.69	\$1,561,821.07	\$2,521,988.05
Balance on hand, including funds	58,315.11	213,747.38	166,039.24	110,742.09
GRAND TOTAL	\$2,160,794.71	\$3,224,831.07	\$1,727,860.31	\$2,632,730.14

¹ Includes \$3,102.86 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
REVENUE.	\$1,312,652.20	\$1,389,694.98	\$1,335,877.27	\$911,230.65
General	1,010,019.25	853,084.00	850,798.57	727,119.83
Taxes	993,511.26	832,023.29	836,150.31	710,870.79
Property, poll, and income	945,852.40	809,176.25	796,348.33	658,089.64
Corporation, bank, etc.	47,658.86	22,847.04	39,801.98	52,781.15
Licenses and permits	450.50	1,723.50	1,707.00	1,570.75
Fines and forfeits	118.19	3,026.00	809.60	2,283.97
Grants and gifts	15,939.30	16,311.21	12,131.66	12,364.82
For expenses	15,939.30	16,311.21	12,131.66	12,364.82
For outlays	—	—	—	—
All other	—	—	—	29.50
Commercial	302,632.95	536,610.98	485,078.70	184,110.82
Special assessments	57,279.65	23,584.72	6,197.19	6,828.94
To meet expenses	20,207.42	2,821.13	394.27	—
To meet outlays	37,072.23	20,763.59	5,802.92	5,828.94
Privileges	54,818.96	29,596.93	42,458.14	37,186.34
Departmental	17,004.17	33,358.80	14,752.85	24,730.14
General government	165.00	321.00	3,220.96	1,685.21
Protection of persons and property	4,581.01	265.49	656.17	339.76
Health and sanitation	2,628.17	4,357.60	907.13	2,393.91
Highways	1,371.94	72.75	53.30	728.21
Charities	4,626.46	11,186.52	7,700.93	10,485.00
Soldiers' benefits	554.50	832.50	760.50	774.07
Schools	1,443.37	15,165.48	833.19	6,529.38
Libraries	1,141.56	945.20	468.18	824.51
Recreation	—	—	—	815.00
Unclassified	1492.16	212.26	152.49	155.09
Public service enterprises	142,123.82	434,804.05	399,930.57	103,653.55
Electric light	—	337,657.02	305,732.07	—
Water	142,123.82	97,147.03	94,198.50	62,936.20
All other	—	—	—	40,717.35
Cemeteries	15,200.66	531.85	102.50	—
Interest	16,205.70	14,734.63	21,637.45	12,711.85
On sinking funds	—	—	—	—
On trust and investment funds	2,873.46	1,516.06	4,232.82	3,975.21
All other	13,332.24	13,218.57	17,404.63	8,736.64
NON-REVENUE.	\$988,586.60	\$856,057.79	\$1,537,471.30	\$700,511.30
Offsets to outlays	23,546.63	1,874.98	3,355.80	39,484.90
Departmental	23,546.63	741.57	3,355.80	39,484.90
Public service enterprises	—	1,133.41	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	823,810.63	750,001.00	1,469,705.96	550,000.00
Loans, general purposes	57,000.00	—	444,000.00	—
Loans, public service enterprises	90,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	675,000.00	750,000.00	1,025,000.00	550,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	1,810.63	1.00	705.96	—
Transfers	426.80	4,139.36	1,458.20	3,838.70
From sinking funds	—	—	—	—
All other	426.80	4,139.36	1,458.20	3,838.70
Refunds	3,945.25	1,534.55	4,332.03	3,043.73
Agency, trust, and investment	136,857.29	98,507.90	58,619.31	104,143.97
Taxes and licenses for State	41,500.63	29,121.00	28,819.00	35,335.00
Taxes for county	44,387.28	40,242.56	29,500.19	68,343.61
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	50,969.38	29,144.34	300.12	465.36
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,336,198.83	\$1,391,569.96	\$1,339,233.07	\$950,715.55
Premiums	1,810.63	1.00	705.96	—
Municipal indebtedness	822,000.00	750,000.00	1,469,000.00	550,000.00
Transfers and refunds	4,372.05	5,673.91	5,790.23	6,882.43
Agency, trust, and investment	136,857.29	98,507.90	58,619.31	104,143.97
Total receipts	\$2,301,238.80	\$2,245,752.77	\$2,873,348.57	\$1,611,741.95
Balance on hand, including funds	138,926.64	164,842.58	201,521.03	117,065.76
GRAND TOTAL	\$2,440,165.44	\$2,400,595.35	\$3,074,869.60	\$1,728,807.71

¹ Includes \$99.62 from administration of trust funds.² Includes gas, amount not specified.

Graded According to Population of 1930 — Continued.

PAYMENTS,	Milton POPULATION 16,434	Wakefield POPULATION 16,318	Braintree POPULATION 15,712	Greenfield POPULATION 15,500
Maintenance	\$922,041.05	\$1,015,270.65	\$983,336.17	\$786,929.00
<i>Departmental</i>	<i>833,134.13</i>	<i>739,756.93</i>	<i>697,319.92</i>	<i>693,148.65</i>
General government	47,925.83	29,119.95	49,963.29	38,386.16
Protection of persons and property	187,979.63	108,534.39	96,472.45	59,026.33
Health and sanitation	68,230.69	55,557.31	30,914.03	39,403.71
Highways	119,095.25	77,024.78	93,853.84	117,115.13
Charities	15,632.32	65,587.41	70,055.04	66,912.65
Soldiers' benefits	4,630.00	20,901.98	6,348.22	10,973.59
Schools	313,040.72	319,199.69	300,570.50	315,788.23
Libraries	23,271.44	28,650.24	16,137.33	17,416.75
Recreation	26,600.01	24,686.04	19,536.96	16,947.11
Pensions	10,515.70	—	2,124.98	—
Unclassified	16,212.54	10,495.14	11,343.28	11,178.99
<i>Public service enterprises</i>	<i>66,121.11</i>	<i>273,604.12</i>	<i>284,507.53</i>	<i>93,624.35</i>
Electric light	—	1228,673.68	236,576.79	—
Water	66,121.11	44,930.44	47,931.04	52,907.00
All other	—	—	—	40,717.35
<i>Cemeteries</i>	<i>22,688.19</i>	<i>1,909.60</i>	<i>1,306.42</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>99.62</i>	<i>—</i>	<i>202.00</i>	<i>156.00</i>
Interest	85,311.59	67,981.73	61,642.83	29,640.58
<i>Loans, general purposes</i>	<i>56,241.35</i>	<i>52,677.98</i>	<i>59,242.83</i>	<i>22,671.83</i>
<i>Loans, public service enterprises</i>	<i>29,070.24</i>	<i>15,303.75</i>	<i>2,400.00</i>	<i>6,968.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	382,273.16	215,543.96	673,710.69	185,327.02
<i>Departmental</i>	<i>333,771.82</i>	<i>123,664.84</i>	<i>603,716.51</i>	<i>159,053.09</i>
General government	11,121.14	—	8,420.56	207.00
Protection of persons and property	19,543.00	—	81,979.58	2,158.95
Health and sanitation	66,586.57	54,055.72	404,360.41	25,251.28
Highways	195,487.33	64,462.15	95,731.83	113,326.10
Charities	—	—	710.00	—
Schools	—	5,146.97	12,514.13	15,228.53
Libraries	30,267.40	—	—	—
Recreation	766.38	—	—	2,881.23
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>58,501.34</i>	<i>89,879.92</i>	<i>68,494.18</i>	<i>26,273.93</i>
Electric light	—	184,890.20	48,695.43	—
Water	58,501.34	4,989.72	19,798.75	26,273.93
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,999.20</i>	<i>1,500.00</i>	<i>—</i>
Municipal indebtedness	818,746.06	841,923.34	1,021,125.80	560,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>128,746.06</i>	<i>141,923.34</i>	<i>121,125.80</i>	<i>60,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>690,000.00</i>	<i>700,000.00</i>	<i>900,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	426.80	4,139.36	1,458.20	3,838.70
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>426.80</i>	<i>4,139.36</i>	<i>1,458.20</i>	<i>3,838.70</i>
Refunds	3,945.25	1,534.55	4,332.03	3,043.73
Agency, trust, and investment	139,353.70	96,534.69	58,794.73	104,019.49
<i>Taxes and licenses for State</i>	<i>41,500.63</i>	<i>29,121.00</i>	<i>28,819.00</i>	<i>35,335.00</i>
<i>Taxes for county</i>	<i>44,387.28</i>	<i>40,242.56</i>	<i>29,600.19</i>	<i>68,343.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>53,465.79</i>	<i>27,171.13</i>	<i>475.54</i>	<i>340.88</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$1,007,352.64	\$1,083,252.38	\$1,044,979.00	\$816,569.58
Permanent debt (except from sinking funds)	128,746.06	141,923.34	121,125.80	60,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	382,273.16	215,543.96	673,710.69	185,327.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	690,000.00	700,000.00	900,000.00	500,000.00
Transfers (except to sinking funds) and refunds	4,372.05	5,673.91	5,790.23	6,882.43
Agency, trust, and investment	139,353.70	96,534.69	58,794.73	104,019.49
Total payments	\$2,352,097.61	\$2,242,928.28	\$2,804,400.45	\$1,672,798.52
Balance on hand, including funds	88,067.83	157,667.07	270,469.15	56,009.19
GRAND TOTAL	\$2,440,165.44	\$2,400,595.35	\$3,074,869.60	\$1,728,807.71

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
REVENUE.	\$982,601.67	\$1,358,887.60	\$596,774.08	\$654,764.85
General	886,305.44	916,029.03	526,228.64	562,722.34
<i>Taxes</i>	<i>871,192.37</i>	<i>899,093.74</i>	<i>513,913.11</i>	<i>552,808.14</i>
Property, poll, and income	855,173.19	829,153.70	495,209.61	543,697.88
Corporation, bank, etc.	16,019.18	69,940.04	18,703.50	9,110.26
<i>Licenses and permits</i>	<i>636.50</i>	<i>1,535.61</i>	<i>2,061.07</i>	<i>1,156.00</i>
<i>Fines and forfeits</i>	<i>1,015.40</i>	<i>1,133.00</i>	<i>646.37</i>	<i>590.00</i>
<i>Grants and gifts</i>	<i>13,462.17</i>	<i>14,206.68</i>	<i>9,608.09</i>	<i>8,138.45</i>
For expenses	13,462.17	14,206.68	9,608.09	8,138.45
For outlays	—	—	—	—
All other	—	—	—	29.75
Commercial	96,296.23	442,858.57	70,545.44	92,042.51
<i>Special assessments</i>	<i>15,632.62</i>	<i>24,064.15</i>	<i>741.96</i>	<i>2,697.70</i>
To meet expenses	—	572.12	—	479.33
To meet outlays	15,632.62	23,492.03	741.96	2,218.37
<i>Privileges</i>	<i>29,957.24</i>	<i>27,190.63</i>	<i>19,224.25</i>	<i>19,374.64</i>
<i>Departmental</i>	<i>29,254.07</i>	<i>41,102.21</i>	<i>31,787.62</i>	<i>16,241.89</i>
General government	2,618.65	2,702.14	996.15	711.21
Protection of persons and property	855.76	1,736.11	185.84	213.79
Health and sanitation	3,033.26	8,752.62	787.78	1,163.38
Highways	29.00	1,293.33	25.00	160.10
Charities	11,209.31	7,322.48	21,908.01	11,431.67
Soldiers' benefits	1,356.88	—	745.50	927.00
Schools	8,922.51	17,821.28	5,949.25	505.24
Libraries	834.10	619.56	156.10	44.00
Recreation	117.66	693.44	1,001.99	—
Unclassified	276.94	161.25	32.00	85.50
<i>Public service enterprises</i>	<i>—</i>	<i>326,354.42</i>	<i>—</i>	<i>39,248.57</i>
Electric light	—	241,438.34	—	—
Water	—	84,916.08	—	39,248.57
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,140.10</i>	<i>10,482.30</i>	<i>1,934.13</i>	<i>6,515.80</i>
<i>Interest</i>	<i>16,312.20</i>	<i>13,664.86</i>	<i>16,857.48</i>	<i>8,963.91</i>
On sinking funds	—	—	—	—
On trust and investment funds	8,282.79	44.00	—	99.74
All other	8,029.41	13,620.86	16,857.48	8,864.17
NON-REVENUE.	\$778,088.31	\$894,818.68	\$576,946.23	\$589,642.43
Offsets to outlays	1,783.52	11,437.67	19,590.09	27,274.30
<i>Departmental</i>	<i>1,783.52</i>	<i>11,437.67</i>	<i>19,590.09</i>	<i>27,274.30</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	693,052.61	795,341.31	505,030.00	505,000.00
<i>Loans, general purposes</i>	<i>291,020.00</i>	<i>78,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>701,600.00</i>	<i>505,000.00</i>	<i>505,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>11,948.55</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>2,032.61</i>	<i>292.76</i>	<i>30.00</i>	<i>—</i>
Transfers	10,415.47	230.00	155.00	2,548.63
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	10,415.47	230.00	155.00	2,548.63
Refunds	1,397.59	8,614.15	1,982.21	2,932.47
Agency, trust, and investment	71,439.12	79,195.55	50,188.93	51,887.03
<i>Taxes and licenses for State</i>	<i>29,243.00</i>	<i>33,311.82</i>	<i>21,271.00</i>	<i>19,277.00</i>
<i>Taxes for county</i>	<i>30,504.84</i>	<i>34,797.43</i>	<i>27,000.00</i>	<i>24,415.85</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,691.28</i>	<i>9,750.80</i>	<i>1,917.93</i>	<i>8,194.18</i>
All other	—	1,335.50	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$984,385.19	\$1,370,325.27	\$616,364.17	\$682,039.15
Premiums	2,032.61	292.76	30.00	—
Municipal indebtedness	691,020.00	795,048.55	505,000.00	505,000.00
Transfers and refunds	11,813.06	8,844.15	2,137.21	5,481.10
Agency, trust, and investment	71,439.12	79,195.55	50,188.93	51,887.03
Total receipts	\$1,760,689.98	\$2,253,706.28	\$1,173,720.31	\$1,244,407.28
Balance on hand, including funds	\$ 124,820.38	71,358.42	38,164.59	26,719.22
GRAND TOTAL	\$1,885,510.36	\$2,325,064.70	\$1,211,884.90	\$1,271,126.50

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dedham POPULATION 15,136	Norwood POPULATION 15,049	Milford POPULATION 14,741	Saugus POPULATION 14,700
Maintenance	\$804,909.70	\$1,009,194.72	\$542,686.07	\$596,176.68
Departmental	787,393.44	794,489.67	539,486.44	542,720.38
General government	36,788.25	94,875.49	25,256.00	47,898.85
Protection of persons and property	121,619.33	102,833.45	58,225.03	73,255.09
Health and sanitation	58,403.25	61,494.74	29,905.07	25,081.81
Highways	90,061.34	88,590.64	73,384.71	48,023.81
Charities	98,192.66	49,224.61	97,448.42	72,325.73
Soldiers' benefits	11,647.00	5,712.72	30,363.44	22,543.64
Schools	311,805.54	352,311.88	209,185.91	219,886.61
Libraries	20,257.36	17,814.76	4,941.09	7,563.64
Recreation	23,334.96	11,988.03	4,618.25	12,951.71
Pensions	2,050.00	1,600.27	—	1,707.18
Unclassified	13,233.75	8,043.08	6,158.52	11,482.31
Public service enterprises	—	206,841.89	—	47,084.28
Electric light	—	171,301.15	—	—
Water	—	35,540.74	—	47,084.28
All other	—	—	—	—
Cemeteries	17,516.26	7,863.16	3,199.63	6,372.02
Administration of trust funds	—	—	—	—
Interest	32,782.93	72,907.66	15,406.06	19,206.10
Loans, general purposes	32,782.93	70,057.66	15,406.06	17,112.35
Loans, public service enterprises	—	2,850.00	—	2,093.75
Loans, cemeteries	—	—	—	—
Outlays	242,033.96	254,903.96	51,229.90	135,647.31
Departmental	242,033.96	188,858.31	50,341.90	76,379.14
General government	—	1,196.55	1,145.00	—
Protection of persons and property	4,665.40	—	224.43	—
Health and sanitation	14,418.69	22,147.97	7,304.09	10,925.61
Highways	95,504.12	100,744.65	31,104.63	51,536.52
Charities	1,500.00	—	2,856.00	—
Schools	119,532.16	62,181.29	7,041.32	2,602.99
Libraries	—	282.74	—	6,444.92
Recreation	—	2,005.11	666.43	1,376.48
Unclassified	6,413.59	—	—	3,492.62
Public service enterprises	—	61,900.61	—	57,920.36
Electric light	—	24,615.97	—	—
Water	—	37,284.64	—	57,920.36
All other	—	—	—	—
Cemeteries	—	4,145.04	888.00	1,347.81
Municipal indebtedness	469,185.08	783,288.84	517,000.00	450,930.58
From sinking funds	—	—	—	—
From revenue and other sources	69,185.08	180,896.91	37,000.00	25,930.58
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	400,000.00	600,000.00	480,000.00	425,000.00
Warrants or orders, previous years	—	2,391.93	—	—
Transfers	10,415.47	230.00	155.00	2,548.63
To sinking funds from revenue	—	—	—	—
All other	10,415.47	230.00	155.00	2,548.63
Refunds	1,397.59	8,614.15	1,982.21	2,932.47
Agency, trust, and investment	72,378.34	84,878.18	50,194.47	51,805.39
Taxes and licenses for State	29,243.00	33,311.82	21,271.00	19,277.00
Taxes for county	30,504.84	34,797.43	27,000.00	24,415.85
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	12,630.50	15,433.43	1,923.47	8,112.54
All other	—	1,335.50	—	—
RECAPITULATION.				
Maintenance and interest	\$837,692.63	\$1,082,102.38	\$558,092.13	\$615,382.78
Permanent debt (except from sinking funds)	69,185.08	180,896.91	37,000.00	25,930.58
Sinking fund requirements from revenue	—	—	—	—
Outlays	242,033.96	254,903.96	51,229.90	135,647.31
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	602,391.93	480,000.00	425,000.00
Transfers (except to sinking funds) and refunds	11,813.06	8,844.15	2,137.21	5,481.10
Agency, trust, and investment	72,378.34	84,878.18	50,194.47	51,805.39
Total payments	\$1,633,103.07	\$2,214,017.51	\$1,178,653.71	\$1,259,247.16
Balance on hand, including funds	252,407.29	111,047.19	33,231.19	11,879.41
GRAND TOTAL	\$1,885,510.36	\$2,325,064.70	\$1,211,884.90	\$1,271,126.57

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
REVENUE.	\$568,265.88	\$893,050.94	\$794,398.50	\$552,515.46
General	505,601.78	671,579.28	692,542.61	455,221.40
Taxes	476,980.04	623,558.41	675,678.29	438,749.62
Property, poll, and income	456,858.19	604,673.27	608,215.10	411,694.62
Corporation, bank, etc.	20,121.85	18,885.14	67,463.19	27,053.00
Licenses and permits	1,463.66	2,725.38	1,493.00	2,667.32
Fines and forfeits	45.00	1,123.28	2,315.19	67.00
Grants and gifts	27,113.18	44,172.21	13,056.13	13,737.46
For expenses	27,113.18	44,172.21	13,056.13	13,737.46
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	62,664.10	221,471.66	101,855.89	97,294.06
Special assessments	2,214.87	5,296.43	1,306.65	1,272.07
To meet expenses	—	210.90	640.65	—
To meet outlays	2,214.87	5,085.53	666.00	1,272.07
Privileges	23,026.63	31,695.17	25,379.30	15,727.88
Departmental	24,307.35	101,497.50	19,111.21	32,023.83
General government	743.00	5.00	2,604.01	951.83
Protection of persons and property	1,464.55	495.81	679.48	3,222.16
Health and sanitation	13.50	24,598.78	2,056.89	346.56
Highways	288.48	468.60	108.66	97.27
Charities	9,791.71	171,698.86	8,257.36	12,561.62
Soldiers' benefits	1,399.66	574.50	1,131.00	174.00
Schools	9,597.00	2,807.32	1,286.20	14,351.34
Libraries	504.45	848.63	—	319.03
Recreation	—	—	2,987.61	—
Unclassified	505.00	—	—	—
Public service enterprises	—	55,482.59	41,335.54	36,137.63
Electric light	—	—	—	—
Water	—	55,336.59	39,404.54	36,137.63
All other	—	146.00	1,931.00	—
Cemeteries	2,372.31	—	7,942.47	1,746.25
Interest	10,742.94	27,499.97	6,780.72	10,386.40
On sinking funds	—	1,303.02	—	—
On trust and investment funds	1,445.98	7,834.28	987.44	2,757.12
All other	9,296.96	18,362.67	5,793.28	7,629.28
NON-REVENUE.	\$603,085.34	\$883,351.02	\$611,267.00	\$473,924.81
Offsets to outlays	—	11,082.22	—	622.90
Departmental	—	8,981.61	—	—
Public service enterprises	—	2,100.61	—	622.90
Cemeteries	—	—	—	—
Municipal indebtedness	546,800.00	765,275.00	500,050.00	425,000.00
Loans, general purposes	21,800.00	35,500.00	—	—
Loans, public service enterprises	—	29,775.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	525,000.00	700,000.00	500,000.00	425,000.00
Unpaid warrants or orders, current year	—	—	60.00	—
Premiums	—	—	—	—
Transfers	4,037.94	21,545.49	305.66	451.07
From sinking funds	—	11,600.00	—	—
All other	4,037.94	10,045.49	305.66	451.07
Refunds	682.13	4,216.69	1,688.15	925.49
Agency, trust, and investment	51,565.27	81,231.62	109,223.19	46,925.35
Taxes and licenses for State	20,418.38	22,033.00	34,100.00	18,304.12
Taxes for county	26,160.00	29,527.82	66,061.57	23,040.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,986.89	29,670.80	9,061.62	5,581.23
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$568,265.88	\$904,133.16	\$794,398.50	\$553,138.36
Premiums	—	—	—	—
Municipal indebtedness	546,800.00	765,275.00	500,050.00	425,000.00
Transfers and refunds	4,720.07	25,762.18	1,993.81	1,376.56
Agency, trust, and investment	51,565.27	81,231.62	109,223.19	46,925.35
Total receipts	\$1,171,351.22	\$1,776,401.96	\$1,405,665.50	\$1,026,440.27
Balance on hand, including funds	30,173.61	75,665.06	42,917.67	53,516.18
GRAND TOTAL	\$1,201,524.83	\$1,852,067.02	\$1,448,583.17	\$1,079,956.45

¹ Includes \$45,585.88 from Leonard Morse Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southbridge POPULATION 14,264	Natick POPULATION 13,589	Plymouth POPULATION 13,042	Webster POPULATION 12,992
Maintenance	\$485,596.66	\$740,875.91	\$689,402.86	\$467,405.94
<i>Departmental</i>	<i>480,796.55</i>	<i>725,791.03</i>	<i>643,639.11</i>	<i>444,352.84</i>
General government	27,073.44	32,647.45	33,491.71	31,507.37
Protection of persons and property	75,458.84	96,241.59	98,891.46	45,413.14
Health and sanitation	20,905.45	37,394.24	49,292.48	29,073.34
Highways	64,854.01	91,619.26	97,493.22	55,708.14
Charities	84,754.58	¹ 179,880.35	69,160.78	95,018.11
Soldiers' benefits	11,815.01	9,233.55	13,393.93	10,115.02
Schools	173,994.81	238,469.97	244,943.04	156,954.85
Libraries	10,583.53	16,827.84	10,358.93	10,111.71
Recreation	2,917.00	8,564.80	20,147.73	3,722.53
Pensions	832.00	2,879.80	3,105.86	450.00
Unclassified	7,607.88	12,032.18	3,359.97	3,248.63
<i>Public service enterprises</i>	<i>—</i>	<i>15,084.88</i>	<i>28,812.70</i>	<i>21,056.92</i>
Electric light	—	—	—	—
Water	—	15,084.88	27,786.63	20,796.92
All other	—	—	1,026.07	260.00
<i>Cemeteries</i>	<i>4,800.11</i>	<i>—</i>	<i>16,951.05</i>	<i>1,996.18</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	12,886.41	39,609.72	20,215.07	29,372.18
<i>Loans, general purposes</i>	<i>12,886.41</i>	<i>34,170.84</i>	<i>19,712.57</i>	<i>29,372.18</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>5,438.88</i>	<i>502.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,165.80	145,398.91	72,400.09	21,762.89
<i>Departmental</i>	<i>38,165.80</i>	<i>85,211.98</i>	<i>64,060.61</i>	<i>12,993.24</i>
General government	—	288.52	—	916.87
Protection of persons and property	3,120.00	174.44	4,534.82	2,824.77
Health and sanitation	7,071.07	10,782.07	4,709.68	4,083.56
Highways	26,317.65	72,125.17	49,647.73	4,198.36
Charities	704.50	—	—	—
Schools	952.58	530.00	937.69	193.54
Libraries	—	1,311.78	—	—
Recreation	—	—	4,230.69	—
Unclassified	—	—	—	776.14
<i>Public service enterprises</i>	<i>—</i>	<i>60,186.93</i>	<i>8,339.48</i>	<i>8,769.65</i>
Electric light	—	—	—	—
Water	—	60,186.93	8,339.48	8,769.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	585,110.00	781,033.00	504,216.66	460,500.00
<i>From sinking funds</i>	<i>—</i>	<i>11,500.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>² 23,610.00</i>	<i>79,533.00</i>	<i>54,166.66</i>	<i>75,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>561,500.00</i>	<i>690,000.00</i>	<i>450,000.00</i>	<i>385,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>—</i>
Transfers	4,037.94	21,545.49	305.66	451.07
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,037.94</i>	<i>21,545.49</i>	<i>305.66</i>	<i>451.07</i>
Refunds	682.13	4,216.69	1,688.15	925.49
Agency, trust, and investment	48,681.80	71,013.59	109,521.01	47,247.45
<i>Taxes and licenses for State</i>	<i>20,418.38</i>	<i>22,033.00</i>	<i>34,100.00</i>	<i>18,304.12</i>
<i>Taxes for county</i>	<i>26,160.00</i>	<i>29,527.82</i>	<i>66,061.57</i>	<i>23,040.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,103.42</i>	<i>19,452.77</i>	<i>9,359.44</i>	<i>5,903.33</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$498,483.07	\$780,485.63	\$709,617.93	\$496,778.12
Permanent debt (except from sinking funds)	² 23,610.00	79,533.00	54,166.66	75,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,165.80	145,398.91	72,400.09	21,762.89
Permanent debt from sinking funds	—	11,500.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	561,500.00	690,000.00	450,050.00	385,000.00
Transfers (except to sinking funds) and refunds	4,720.07	25,762.18	1,993.81	1,376.56
Agency, trust, and investment	48,681.80	71,013.59	109,521.01	47,247.45
Total payments	\$1,175,160.74	\$1,803,693.31	\$1,397,749.50	\$1,027,665.02
Balance on hand, including funds	26,364.09	48,373.71	50,833.67	52,291.43
GRAND TOTAL	\$1,201,524.83	\$1,852,067.02	\$1,448,583.17	\$1,079,956.45

¹ Includes \$85,843.11 for Leonard Morse Hospital.² Includes \$2,837.82 serial loan paid from sinking fund surplus.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
REVENUE.	\$879,122.26	\$527,211.89	\$981,005.98	\$425,863.30
General	516,312.82	428,838.64	813,007.37	339,212.40
Taxes	504,945.12	413,188.71	799,424.33	326,038.88
Property, poll, and income	491,010.92	362,855.53	775,418.35	286,866.65
Corporation, bank, etc.	13,934.20	50,333.18	24,005.98	39,172.23
Licenses and permits	498.60	1,073.50	1,063.33	675.00
Fines and forfeits	4,395.20	942.65	284.50	505.00
Grants and gifts	6,474.00	13,633.78	12,235.21	11,970.26
For expenses	6,474.00	13,633.78	12,235.21	11,970.26
For outlays	—	—	—	—
All other	—	—	—	23.16
Commercial	362,809.44	98,373.25	167,998.61	86,650.90
Special assessments	370.70	479.37	26,665.24	4,264.57
To meet expenses	307.06	—	—	—
To meet outlays	63.64	479.37	25,665.24	4,264.57
Privileges	21,471.82	14,218.79	43,568.21	17,536.01
Departmental	45,585.42	20,411.84	15,402.70	57,373.69
General government	864.12	1,610.51	2,804.45	1,839.84
Protection of persons and property	316.85	1,959.47	341.96	194.52
Health and sanitation	2,301.42	96.82	1,698.73	754.24
Highways	6.50	—	508.35	2,639.81
Charities	234,321.26	9,858.15	3,767.92	44,278.46
Soldiers' benefits	1,515.00	3,498.86	284.50	850.50
Schools	5,414.09	3,086.41	5,037.82	6,493.34
Libraries	846.18	301.62	221.09	276.08
Recreation	—	—	—	—
Unclassified	—	—	1,737.88	46.80
Public service enterprises	272,307.93	50,103.04	56,050.40	—
Electric light	170,210.83	—	—	—
Water	102,097.10	50,103.04	56,050.40	—
All other	—	—	—	—
Cemeteries	—	6,294.28	10,144.99	3,272.02
Interest	23,073.57	6,865.93	17,167.07	4,204.71
On sinking funds	3,806.86	—	—	—
On trust and investment funds	13,960.07	1,242.64	3,601.01	3,265.72
All other	5,306.64	5,623.29	13,566.06	938.99
NON-REVENUE.	\$325,282.64	\$595,647.19	\$1,022,803.41	\$628,521.88
Offsets to outlays	8,559.00	327.97	11,853.14	471.79
Departmental	4,989.04	125.23	6,210.73	471.79
Public service enterprises	3,569.96	202.74	6,642.41	—
Cemeteries	—	—	—	—
Municipal indebtedness	200,000.00	536,403.13	874,311.02	486,000.00
Loans, general purposes	—	3,000.00	347,000.00	36,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	200,000.00	527,400.00	525,000.00	450,000.00
Unpaid warrants or orders, current year	—	6,003.13	—	—
Premiums	—	—	2,311.02	—
Transfers	36,712.51	—	12,422.36	9,124.35
From sinking funds	7,000.00	—	—	—
All other	29,712.51	—	12,422.36	9,124.35
Refunds	3,366.81	2,079.34	2,902.87	744.28
Agency, trust, and investment	76,644.32	56,836.75	121,314.02	132,181.46
Taxes and licenses for State	17,258.00	22,239.08	32,958.36	18,935.00
Taxes for county	22,698.15	29,640.00	48,590.08	37,439.31
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	36,688.17	4,957.67	39,765.58	75,809.15
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$887,681.26	\$527,539.86	\$992,859.12	\$426,335.09
Premiums	—	—	2,311.02	—
Municipal indebtedness	200,000.00	536,403.13	872,000.00	486,000.00
Transfers and refunds	40,079.32	2,079.34	15,325.23	9,868.63
Agency, trust, and investment	76,644.32	56,836.75	121,314.02	132,181.46
Total receipts	\$1,204,404.90	\$1,122,859.08	\$2,003,809.39	\$1,054,385.18
Balance on hand, including funds	181,502.80	51,776.49	184,345.73	90,855.14
GRAND TOTAL	\$1,385,907.70	\$1,174,635.57	\$2,188,155.12	\$1,145,240.32

¹ Includes \$7.50 from administration of trust funds.² Includes \$21,931.60 from Hunt Memorial Hospital.³ Includes \$26,789.23 from Plunkett Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Danvers POPULATION 12,957	Clinton POPULATION 12,817	Winchester POPULATION 12,719	Adams POPULATION 12,697
Maintenance	\$725,999.01	\$581,565.63	\$737,907.11	\$479,731.18
<i>Departmental</i>	<i>523,602.56</i>	<i>534,722.57</i>	<i>690,833.38</i>	<i>473,606.64</i>
General government	25,065.86	29,301.18	59,367.07	27,897.81
Protection of persons and property	76,228.49	62,024.55	109,131.36	29,375.83
Health and sanitation	28,967.02	24,355.78	65,875.00	24,652.85
Highways	73,918.92	60,979.16	104,882.89	38,454.44
Charities	17,278.56	143,451.02	26,376.05	² 152,990.11
Soldiers' benefits	16,876.20	21,522.59	2,332.75	6,920.08
Schools	204,269.89	168,503.46	259,947.30	163,492.10
Libraries	10,200.09	13,332.81	10,610.22	12,100.52
Recreation	4,312.22	6,739.07	31,725.89	2,150.87
Pensions	650.00	—	5,551.00	—
Unclassified	5,835.31	4,512.95	15,033.85	15,472.03
<i>Public service enterprises</i>	<i>202,139.45</i>	<i>37,273.58</i>	<i>33,961.59</i>	—
Electric light	159,283.19	—	—	—
Water	42,856.26	37,273.58	33,961.59	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>9,466.48</i>	<i>13,099.64</i>	<i>6,152.87</i>
<i>Administration of trust funds</i>	<i>257.00</i>	<i>103.00</i>	<i>12.50</i>	<i>71.67</i>
Interest	37,978.96	9,240.31	47,618.23	24,418.96
<i>Loans, general purposes</i>	<i>22,718.33</i>	<i>8,865.31</i>	<i>46,173.23</i>	<i>24,418.96</i>
<i>Loans, public service enterprises</i>	<i>15,260.63</i>	<i>375.00</i>	<i>1,445.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	181,403.19	34,882.69	432,328.30	132,015.65
<i>Departmental</i>	<i>152,178.47</i>	<i>14,481.88</i>	<i>394,230.30</i>	<i>123,050.10</i>
General government	147.25	50.00	265.00	—
Protection of persons and property	109.00	3,263.73	—	—
Health and sanitation	52,755.11	496.53	27,974.32	47,476.04
Highways	17,617.32	10,546.39	77,197.23	12,219.50
Charities	3248.70	—	—	⁴ 60,417.81
Schools	67,590.12	125.23	134,791.78	369.75
Libraries	846.32	—	152,987.97	—
Recreation	12,624.57	—	1,004.00	2,567.00
Unclassified	240.08	—	—	—
<i>Public service enterprises</i>	<i>29,224.72</i>	<i>18,948.31</i>	<i>34,973.42</i>	—
Electric light	10,763.57	—	—	—
Water	18,461.15	18,948.31	34,973.42	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>1,452.50</i>	<i>3,134.58</i>	<i>8,965.55</i>
Municipal indebtedness	255,200.00	483,500.00	515,384.18	354,000.00
<i>From sinking funds</i>	<i>7,000.00</i>	—	—	—
<i>From revenue and other sources</i>	<i>48,200.00</i>	<i>8,500.00</i>	<i>90,384.18</i>	<i>54,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>475,000.00</i>	<i>425,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	36,712.51	—	12,422.36	9,124.35
<i>To sinking funds from revenue</i>	<i>4,566.56</i>	—	—	—
<i>All other</i>	<i>32,145.95</i>	—	<i>12,422.36</i>	<i>9,124.35</i>
Refunds	3,366.81	2,079.34	2,902.87	744.28
Agency, trust, and investment	75,958.52	57,266.11	122,749.43	67,827.11
<i>Taxes and licenses for State</i>	<i>17,258.00</i>	<i>22,239.08</i>	<i>32,968.36</i>	<i>18,933.00</i>
<i>Taxes for county</i>	<i>22,698.15</i>	<i>29,640.00</i>	<i>48,590.08</i>	<i>37,459.31</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>36,002.37</i>	<i>5,387.03</i>	<i>41,200.99</i>	<i>11,454.80</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$763,977.97	\$590,805.94	\$785,525.34	\$504,150.14
Permanent debt (except from sinking funds)	48,200.00	8,500.00	90,384.18	54,000.00
Sinking fund requirements from revenue	4,566.56	—	—	—
Outlays	181,403.19	34,882.69	432,328.30	132,015.65
Permanent debt from sinking funds	7,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	475,000.00	425,000.00	300,000.00
Transfers (except to sinking funds) and refunds	35,512.76	2,079.34	15,325.23	9,868.63
Agency, trust, and investment	75,958.52	57,266.11	122,749.43	67,827.11
Total payments	\$1,316,619.00	\$1,168,534.08	\$1,871,312.48	\$1,067,861.53
<i>Balance on hand, including funds</i>	<i>69,288.70</i>	<i>6,101.49</i>	<i>316,842.64</i>	<i>77,378.79</i>
GRAND TOTAL	\$1,385,907.70	\$1,174,635.57	\$2,188,155.12	\$1,145,240.32

¹ Includes \$29,264.08 for Hunt Memorial Hospital.² Includes \$50,568.16 for Plunkett Memorial Hospital.³ For Hunt Memorial Hospital.⁴ For Plunkett Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
REVENUE.	\$544,826.14	\$1,306,891.16	\$437,973.16	\$459,082.13
General	400,104.21	838,066.70	364,086.43	410,599.96
Taxes	389,443.42	819,804.24	346,009.13	373,507.21
Property, poll, and income	363,378.32	791,229.66	319,351.39	362,248.08
Corporation, bank, etc.	26,065.10	28,574.58	27,137.74	11,259.13
Licenses and permits	734.50	3,612.56	1,305.00	2,620.00
Fines and forfeits	1,602.60	711.00	1,781.32	798.93
Grants and gifts	8,324.29	13,938.90	14,490.98	33,486.38
For expenses	8,324.29	13,938.90	14,490.98	33,486.38
For outlays	—	—	—	—
All other	—	—	—	187.44
Commercial	144,721.93	468,824.46	73,886.73	48,482.17
Special assessments	2,833.44	26,736.03	2,803.28	670.27
To meet expenses	1,227.99	9,186.51	—	—
To meet outlays	1,605.45	17,549.52	2,802.28	670.27
Privileges	18,007.35	41,806.91	12,746.43	15,021.52
Departmental	60,228.62	69,460.09	23,450.11	19,282.74
General government	280.50	1,591.98	601.10	895.10
Protection of persons and property	1,673.60	3,112.29	482.93	160.71
Health and sanitation	1,057.42	51,495.81	2,114.03	3,775.30
Highways	514.99	6,668.72	44.74	336.12
Charities	140,734.12	1,724.11	15,538.83	8,108.96
Soldiers' benefits	1,085.67	310.00	555.08	696.50
Schools	14,642.65	2,992.59	6,113.40	5,310.05
Libraries	239.67	932.33	—	—
Recreation	—	43.13	—	—
Unclassified	—	289.13	6.00	—
Public service enterprises	50,041.20	318,256.29	23,486.88	1,579.31
Electric light	—	228,466.78	—	—
Water	50,041.20	89,789.51	23,486.88	—
All other	—	—	—	1,579.31
Cemeteries	1,843.50	—	2,023.61	—
Interest	11,167.82	12,565.14	7,371.42	11,928.53
On sinking funds	—	—	—	—
On trust and investment funds	2,320.86	1,309.75	674.28	6,906.84
All other	8,846.96	11,255.39	6,697.14	5,021.69
NON-REVENUE.	\$459,913.83	\$906,724.68	\$546,742.91	\$637,551.84
Offsets to outlays	—	12,647.74	19,125.40	240.00
Departmental	—	—	19,074.38	240.00
Public service enterprises	—	12,647.74	51.02	—
Cemeteries	—	—	—	—
Municipal indebtedness	410,000.00	796,329.50	454,177.53	534,601.80
Loans, general purposes	—	130,000.00	34,177.53	190,000.00
Loans, public service enterprises	—	60,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	410,000.00	600,000.00	420,000.00	340,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	6,329.50	—	4,601.80
Transfers	2,971.25	9,184.29	1,060.32	6,034.15
From sinking funds	—	—	—	—
All other	2,971.25	9,184.29	1,060.32	6,034.15
Refunds	1,212.65	10,342.27	2,060.19	3,852.06
Agency, trust, and investment	45,729.93	78,220.88	70,319.47	92,823.83
Taxes and licenses for State	17,941.00	33,852.91	19,145.07	16,902.00
Taxes for county	23,925.08	37,263.39	46,551.30	16,290.27
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,863.85	7,104.58	4,623.10	59,631.56
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$544,826.14	\$1,319,538.90	\$457,098.56	\$459,322.13
Premiums	—	6,329.50	—	4,601.80
Municipal indebtedness	410,000.00	790,000.00	454,177.53	530,000.00
Transfers and refunds	4,183.90	19,526.56	3,120.51	9,886.21
Agency, trust, and investment	45,729.93	78,220.88	70,319.47	92,823.83
Total receipts	\$1,004,739.97	\$2,213,615.84	\$984,716.07	\$1,096,633.97
Balance on hand, including funds	28,711.58	59,783.85	107,607.86	41,315.43
GRAND TOTAL	\$1,033,451.55	\$2,273,399.69	\$1,092,323.93	\$1,137,949.40

¹ Includes \$31,141.09 from the Amesbury Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Amesbury POPULATION 11,899	Wellesley POPULATION 11,439	Easthampton POPULATION 11,323	Fairhaven POPULATION 10,951
Maintenance	\$436,850.43	\$956,499.83	\$486,727.10	\$403,212.49
<i>Departmental</i>	<i>410,024.48</i>	<i>742,211.89</i>	<i>462,187.30</i>	<i>402,868.88</i>
General government	19,552.00	44,951.45	38,946.18	29,518.88
Protection of persons and property	52,660.67	152,007.64	46,335.72	50,742.09
Health and sanitation	14,684.62	51,437.36	28,794.16	35,850.08
Highways	56,565.81	99,282.25	55,682.12	59,320.66
Charities	¹ 118,857.69	18,584.23	98,202.61	49,117.01
Soldiers' benefits	8,984.45	2,268.10	5,946.28	4,913.46
Schools	127,454.48	308,178.47	139,983.18	167,193.01
Libraries	7,000.39	18,437.83	6,000.00	—
Recreation	2,554.68	34,674.91	3,423.40	5,158.64
Pensions	—	6,021.81	—	—
Unclassified	1,709.69	6,367.84	38,873.65	1,055.05
<i>Public service enterprises</i>	<i>23,769.45</i>	<i>214,287.94</i>	<i>20,733.26</i>	<i>343.61</i>
Electric light	—	143,940.47	—	—
Water	23,769.45	70,347.47	20,733.26	—
All other	—	—	—	343.61
<i>Cemeteries</i>	<i>3,056.50</i>	<i>—</i>	<i>3,806.54</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	19,819.00	79,327.70	7,552.85	17,903.04
<i>Loans, general purposes</i>	<i>13,559.00</i>	<i>63,760.20</i>	<i>7,552.85</i>	<i>17,903.04</i>
<i>Loans, public service enterprises</i>	<i>6,260.00</i>	<i>15,567.50</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,839.26	430,021.50	65,494.63	221,155.82
<i>Departmental</i>	<i>7,234.77</i>	<i>206,350.28</i>	<i>64,800.08</i>	<i>221,155.82</i>
General government	—	927.40	266.83	250.00
Protection of persons and property	117.77	3,550.66	718.00	4,195.09
Health and sanitation	3,713.40	69,053.94	13,507.05	1,058.91
Highways	2,411.71	65,444.57	46,065.06	12,679.63
Charities	—	—	—	—
Schools	957.79	48,898.17	4,243.14	202,531.32
Libraries	—	—	—	—
Recreation	34.10	18,475.54	—	—
Unclassified	—	—	—	440.87
<i>Public service enterprises</i>	<i>—</i>	<i>223,671.22</i>	<i>694.55</i>	<i>—</i>
Electric light	—	156,756.46	—	—
Water	—	66,914.76	694.55	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>604.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	476,250.00	623,042.72	412,000.00	371,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>66,250.00</i>	<i>123,042.72</i>	<i>12,000.00</i>	<i>31,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>410,000.00</i>	<i>500,000.00</i>	<i>400,000.00</i>	<i>340,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,971.25	9,184.29	1,060.32	6,034.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,971.25</i>	<i>9,184.29</i>	<i>1,060.32</i>	<i>6,034.15</i>
Refunds	1,212.65	10,342.27	2,060.19	3,852.06
Agency, trust, and investment	45,452.65	78,178.30	69,796.31	92,480.96
<i>Taxes and licenses for State</i>	<i>17,941.00</i>	<i>33,852.91</i>	<i>19,145.07</i>	<i>16,902.00</i>
<i>Taxes for county</i>	<i>23,925.08</i>	<i>37,263.39</i>	<i>46,551.30</i>	<i>16,290.27</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,586.57</i>	<i>7,062.00</i>	<i>4,099.94</i>	<i>59,288.69</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$456,669.43	\$1,035,827.53	\$494,279.95	\$421,115.53
Permanent debt (except from sinking funds)	66,250.00	123,042.72	12,000.00	31,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,839.26	430,021.50	65,494.63	221,155.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	410,000.00	500,000.00	400,000.00	340,000.00
Transfers (except to sinking funds) and refunds	4,183.90	19,526.56	3,120.51	9,886.21
Agency, trust, and investment	45,452.65	78,178.30	69,796.31	92,480.96
Total payments	\$990,395.24	\$2,186,596.61	\$1,044,691.40	\$1,115,938.52
Balance on hand, including funds	43,056.31	86,803.08	47,632.53	22,010.88
GRAND TOTAL	\$1,033,451.55	\$2,273,399.69	\$1,092,323.93	\$1,137,949.40

¹ Includes \$41,469.50 for the Amesbury Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
REVENUE.	\$985,813.40	\$535,451.58	\$778,689.89	\$602,881.19
General	806,090.45	394,005.10	619,470.09	365,762.59
Taxes	792,151.06	387,548.49	608,749.70	353,113.12
Property, poll, and income	767,532.57	364,167.58	592,350.71	341,574.27
Corporation, bank, etc.	24,618.49	23,377.91	16,398.99	16,538.85
Licenses and permits	3,270.38	1,244.60	705.00	579.64
Fines and forfeits	340.00	691.57	160.00	548.70
Grants and gifts	9,826.01	4,523.54	9,855.39	6,121.13
For expenses	9,826.01	4,523.54	9,855.39	6,121.13
For outlays	—	—	—	—
All other	3.00	—	—	—
Commercial	179,722.95	141,446.48	159,219.80	237,118.60
Special assessments	39,261.91	—	28,533.37	2,586.20
To meet expenses	13,193.87	—	2,523.50	155.65
To meet outlays	26,068.04	—	26,009.87	2,430.55
Privileges	36,327.91	16,896.57	35,895.85	19,616.68
Departmental	20,802.70	24,314.39	10,987.67	127,338.15
General government	508.10	1,232.91	535.50	—
Protection of persons and property	403.97	289.68	88.59	279.29
Health and sanitation	587.87	8,929.36	1,035.32	11,403.58
Highways	100.00	—	730.00	43.00
Charities	17,014.40	7,472.64	5,377.40	13,046.31
Soldiers' benefits	658.72	1,510.00	548.00	1,451.50
Schools	1,021.16	4,474.55	1,681.75	518.15
Libraries	334.50	405.25	422.14	116.89
Recreation	—	—	377.30	325.43
Unclassified	173.98	—	161.57	154.00
Public service enterprises	52,859.50	88,316.81	73,212.03	181,438.54
Electric light	—	—	—	150,311.57
Water	52,859.50	54,049.05	73,212.03	31,126.97
All other	—	34,267.76	—	—
Cemeteries	—	6,254.76	3,006.00	—
Interest	31,470.93	6,663.95	7,684.98	6,240.03
On sinking funds	—	2,263.62	—	—
On trust and investment funds	2,085.46	277.79	1,790.08	138.63
All other	29,385.47	4,122.54	5,794.90	6,101.40
NON-REVENUE.	\$844,000.74	\$381,683.41	\$427,812.98	\$414,003.89
Offsets to outlays	40,468.71	969.68	—	587.00
Departmental	38,441.45	969.68	—	337.00
Public service enterprises	2,027.26	—	—	250.00
Cemeteries	—	—	—	—
Municipal indebtedness	730,375.60	300,000.00	352,395.00	335,000.00
Loans, general purposes	30,000.00	—	50,000.00	10,000.00
Loans, public service enterprises	—	—	—	10,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	700,000.00	300,000.00	300,000.00	315,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	375.60	—	2,395.00	—
Transfers	1,665.67	14,444.13	3,646.58	16,275.58
From sinking funds	—	13,200.00	—	—
All other	1,665.67	1,244.13	3,646.58	16,275.58
Refunds	3,175.41	10,421.49	2,355.35	545.79
Agency, trust, and investment	68,315.35	55,848.11	69,416.05	61,595.52
Taxes and licenses for State	23,691.00	16,181.00	28,120.37	15,270.00
Taxes for county	24,760.93	20,760.00	40,856.68	14,500.13
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	19,873.42	18,907.11	439.00	31,825.39
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$1,026,282.11	\$536,421.26	\$778,689.89	\$603,468.19
Premiums	375.60	—	2,395.00	—
Municipal indebtedness	730,000.00	300,000.00	350,000.00	335,000.00
Transfers and refunds	4,841.08	24,865.62	6,001.93	16,821.37
Agency, trust, and investment	68,315.35	55,848.11	69,416.05	61,595.52
Total receipts	\$1,829,814.14	\$917,134.99	\$1,206,502.87	\$1,016,885.08
Balance on hand, including funds	287,269.70	75,658.30	126,055.43	52,907.63
GRAND TOTAL	\$2,117,083.84	\$992,793.29	\$1,332,558.30	\$1,069,792.71

¹ Includes \$4 from administration of trust funds.² Includes \$13,351.58 from Grover Memorial Hospital.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Needham POPULATION 10,845	Athol POPULATION 10,677	Swampscott POPULATION 10,346	North Attleborough POPULATION 10,197
Maintenance	\$615,157.67	\$453,849.16	\$577,719.42	\$506,894.75
<i>Departmental</i>	<i>686,784.73</i>	<i>380,991.64</i>	<i>538,608.64</i>	<i>364,684.40</i>
General government	41,036.02	20,065.88	37,040.38	21,256.85
Protection of persons and property	84,218.42	45,153.08	100,984.81	59,547.35
Health and sanitation	35,635.70	14,905.90	39,396.18	23,810.65
Highways	84,475.41	66,531.85	93,470.51	50,932.95
Charities	1 61,787.27	44,465.85	13,731.05	81,699.29
Soldiers' benefits	8,114.54	11,914.37	8,438.15	5,207.95
Schools	236,910.79	159,519.04	196,254.90	110,548.28
Libraries	9,350.65	6,844.03	11,219.43	8,476.38
Recreation	18,714.22	5,025.50	25,418.41	1,850.40
Pensions	—	—	3,912.00	—
Unclassified	6,541.71	6,566.14	8,742.82	1,354.30
<i>Public service enterprises</i>	<i>28,372.94</i>	<i>60,002.56</i>	<i>33,923.84</i>	<i>142,206.35</i>
Electric light	—	—	—	116,084.33
Water	28,372.94	22,815.30	33,904.21	26,122.02
All other	—	37,187.26	18.63	—
<i>Cemeteries</i>	<i>—</i>	<i>12,854.96</i>	<i>5,147.94</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>40.00</i>	<i>4.00</i>
Interest	72,364.56	18,143.46	55,055.67	17,091.43
<i>Loans, general purposes</i>	<i>69,200.81</i>	<i>12,963.46</i>	<i>39,956.66</i>	<i>14,548.65</i>
<i>Loans, public service enterprises</i>	<i>3,163.75</i>	<i>5,180.00</i>	<i>15,099.11</i>	<i>2,542.78</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	333,174.18	28,193.33	100,820.65	103,105.16
<i>Departmental</i>	<i>284,559.08</i>	<i>15,303.40</i>	<i>88,660.90</i>	<i>68,426.32</i>
General government	2,015.00	—	—	—
Protection of persons and property	96,741.90	600.00	1,805.84	14,273.35
Health and sanitation	46,529.40	4,130.43	63,080.56	16,409.55
Highways	98,622.61	7,423.57	19,582.65	36,333.74
Charities	—	—	—	—
Schools	38,020.17	2,500.00	—	1,409.68
Libraries	—	—	3,701.34	—
Recreation	2,600.00	649.40	490.51	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>48,615.10</i>	<i>11,197.47</i>	<i>4,441.48</i>	<i>34,678.84</i>
Electric light	—	—	—	21,364.33
Water	48,615.10	11,197.47	4,441.48	13,314.51
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,692.46</i>	<i>7,718.27</i>	<i>—</i>
Municipal indebtedness	822,586.21	355,200.00	387,642.04	301,000.00
<i>From sinking funds</i>	<i>—</i>	<i>13,200.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>122,586.21</i>	<i>42,000.00</i>	<i>87,642.04</i>	<i>61,000.00</i>
<i>Bonds refunded, current year</i>	<i>700,000.00</i>	<i>300,000.00</i>	<i>300,000.00</i>	<i>240,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,665.67	14,444.13	3,646.58	16,275.58
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,665.67</i>	<i>14,444.13</i>	<i>3,646.58</i>	<i>16,275.58</i>
Refunds	3,175.41	10,421.49	2,355.35	545.79
Agency, trust, and investment	54,611.89	44,719.71	73,622.05	65,258.11
<i>Taxes and licenses for State</i>	<i>23,691.00</i>	<i>16,181.00</i>	<i>28,120.37</i>	<i>15,270.00</i>
<i>Taxes for county</i>	<i>24,760.93</i>	<i>20,760.00</i>	<i>40,856.68</i>	<i>14,500.13</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,169.96</i>	<i>7,778.71</i>	<i>4,645.00</i>	<i>55,487.98</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$687,522.23	\$471,992.62	\$632,775.09	\$523,986.18
Permanent debt (except from sinking funds)	122,586.21	42,000.00	87,642.04	61,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	333,174.18	28,193.33	100,820.65	103,105.16
Permanent debt from sinking funds	—	13,200.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	700,000.00	300,000.00	300,000.00	240,000.00
Transfers (except to sinking funds) and refunds	4,841.08	24,865.62	6,001.93	16,821.37
Agency, trust, and investment	54,611.89	44,719.71	73,622.05	65,258.11
Total payments	\$1,902,735.59	\$924,971.28	\$1,200,861.76	\$1,010,170.82
Balance on hand, including funds	214,348.25	67,822.01	131,696.54	59,621.89
GRAND TOTAL	\$2,117,083.84	\$992,793.29	\$1,332,558.30	\$1,069,792.71

1 Includes \$21,100.47 for Grover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
REVENUE.	\$671,524.80	\$593,220.94	\$1,012,830.34	\$415,911.32
General	553,414.25	491,364.28	540,949.23	381,049.37
<i>Taxes</i>	<i>475,205.39</i>	<i>480,435.83</i>	<i>528,961.57</i>	<i>369,650.43</i>
Property, poll, and income	464,457.26	437,920.33	517,024.50	328,239.02
Corporation, bank, etc.	10,748.13	42,515.50	11,937.07	41,411.41
<i>Licenses and permits</i>	<i>1,713.00</i>	<i>815.00</i>	<i>944.50</i>	<i>1,018.00</i>
<i>Fines and forfeits</i>	<i>918.75</i>	<i>191.53</i>	<i>595.00</i>	<i>671.26</i>
<i>Grants and gifts</i>	<i>75,677.11</i>	<i>9,921.92</i>	<i>10,448.16</i>	<i>9,709.68</i>
For expenses	6,497.09	9,921.92	10,448.16	9,709.68
For outlays	69,080.02	—	—	—
<i>All other</i>	—	—	—	—
Commercial	118,110.55	101,856.66	471,881.11	34,861.95
<i>Special assessments</i>	<i>12,315.40</i>	<i>2,987.36</i>	<i>4,362.19</i>	<i>6,691.54</i>
To meet expenses	1,973.78	2,987.36	925.50	—
To meet outlays	10,341.62	—	3,436.69	6,691.54
<i>Privileges</i>	<i>18,793.90</i>	<i>23,961.62</i>	<i>23,025.51</i>	<i>11,774.64</i>
<i>Departmental</i>	<i>19,574.08</i>	<i>8,624.50</i>	<i>32,251.40</i>	<i>14,344.61</i>
General government	3,203.35	452.40	114.43	2.10
Protection of persons and property	125.42	405.22	1,907.87	252.68
Health and sanitation	2,142.79	483.01	11,577.94	125.88
Highways	141.40	—	1,721.62	163.85
Charities	6,661.69	3,905.71	8,506.34	11,116.18
Soldiers' benefits	1,293.00	107.00	110.50	1,440.60
Schools	2,074.95	2,555.82	7,535.16	1,087.62
Libraries	221.32	363.34	530.14	—
Recreation	—	—	—	5.00
Unclassified	13,710.16	352.00	247.40	150.70
<i>Public service enterprises</i>	<i>53,151.86</i>	<i>45,607.85</i>	<i>390,195.13</i>	—
Electric light	—	—	333,693.68	—
Water	53,010.21	45,475.20	56,501.45	—
All other	141.65	32.65	—	—
<i>Cemeteries</i>	<i>5,700.50</i>	<i>4,010.24</i>	<i>6,987.89</i>	<i>137.00</i>
<i>Interest</i>	<i>8,574.81</i>	<i>16,765.09</i>	<i>15,058.99</i>	<i>1,914.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	719.71	7,307.20	5,899.00	121.57
All other	7,855.10	9,457.89	9,159.99	1,792.59
NON-REVENUE.	\$511,189.21	\$368,431.65	\$508,718.06	\$303,638.23
Offsets to outlays	18,591.74	11,053.50	9,610.56	11,362.96
<i>Departmental</i>	<i>18,591.74</i>	<i>11,053.50</i>	<i>8,059.97</i>	<i>11,362.96</i>
<i>Public service enterprises</i>	—	—	1,550.59	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	435,023.00	250,000.00	423,756.00	254,624.34
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	—	90,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>425,000.00</i>	<i>250,000.00</i>	<i>333,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	4,624.34
<i>Premiums</i>	<i>23.00</i>	—	756.00	—
Transfers	—	3,840.00	6,194.48	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	3,840.00	6,194.48	—
Refunds	2,065.09	1,531.86	1,920.70	576.85
Agency, trust, and investment	55,509.38	102,006.29	67,236.32	37,074.08
<i>Taxes and licenses for State</i>	<i>16,651.00</i>	<i>24,801.51</i>	<i>18,889.00</i>	<i>16,087.36</i>
<i>Taxes for county</i>	<i>22,426.19</i>	<i>35,826.28</i>	<i>26,413.07</i>	<i>20,880.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>16,432.19</i>	<i>41,378.50</i>	<i>21,934.25</i>	<i>106.72</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$690,116.54	\$604,274.44	\$1,022,440.90	\$427,274.28
Premiums	23.00	—	756.00	—
Municipal indebtedness	435,000.00	250,000.00	423,000.00	254,624.34
Transfers and refunds	2,065.09	5,371.86	8,115.18	576.85
Agency, trust, and investment	55,509.38	102,006.29	67,236.32	37,074.08
Total receipts	\$1,182,714.01	\$961,652.59	\$1,521,548.40	\$719,549.55
Balance on hand, including funds	74,170.85	95,339.97	97,108.44	21,595.10
GRAND TOTAL	\$1,256,884.86	\$1,056,992.56	\$1,618,656.84	\$741,144.65

1 Includes \$10 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stoneham POPULATION 10,060	Andover POPULATION 9,969	Reading POPULATION 9,767	Northbridge POPULATION 9,713
Maintenance	\$492,038.09	\$453,240.44	\$825,750.42	\$326,825.95
<i>Departmental</i>	<i>454,740.41</i>	<i>417,116.52</i>	<i>514,946.81</i>	<i>326,203.15</i>
General government	25,841.81	25,852.54	28,214.91	10,985.74
Protection of persons and property	66,311.98	71,510.82	82,044.83	17,484.24
Health and sanitation	28,108.24	19,951.66	30,321.18	23,671.46
Highways	78,750.82	95,665.76	57,199.63	33,511.68
Charities	35,983.41	25,100.12	40,784.61	72,204.60
Soldiers' benefits	7,197.31	2,151.43	10,977.69	12,059.04
Schools	179,211.64	152,286.30	243,667.67	146,702.24
Libraries	9,069.55	12,927.79	7,920.36	7,423.27
Recreation	11,191.44	6,777.40	3,789.06	957.99
Pensions	2,098.75	—	—	—
Unclassified	10,975.46	4,892.70	10,026.87	1,202.89
<i>Public service enterprises</i>	<i>30,324.15</i>	<i>26,637.34</i>	<i>300,096.43</i>	<i>—</i>
Electric light	—	—	272,493.83	—
Water	30,280.55	26,537.34	27,602.60	—
All other	43.60	100.00	—	—
<i>Cemeteries</i>	<i>6,963.53</i>	<i>8,491.75</i>	<i>10,707.18</i>	<i>622.80</i>
Administration of trust funds	10.00	994.83	—	—
Interest	35,338.65	18,840.55	28,858.36	13,496.45
<i>Loans, general purposes</i>	<i>24,797.14</i>	<i>17,938.05</i>	<i>21,495.86</i>	<i>13,496.45</i>
<i>Loans, public service enterprises</i>	<i>10,541.61</i>	<i>902.50</i>	<i>7,362.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	157,432.93	91,311.92	212,218.86	49,959.86
<i>Departmental</i>	<i>151,951.11</i>	<i>50,118.61</i>	<i>72,213.44</i>	<i>49,959.86</i>
General government	—	4,177.00	510.38	25.00
Protection of persons and property	9,273.23	2,572.16	12,535.97	—
Health and sanitation	10,000.61	4,514.42	17,177.76	10,809.33
Highways	43,856.93	37,585.59	28,518.55	26,855.22
Charities	796.93	—	—	—
Schools	16,312.94	795.75	8,655.76	12,270.31
Libraries	69,080.02	—	—	—
Recreation	—	473.69	4,815.02	—
Unclassified	2,630.45	—	—	—
<i>Public service enterprises</i>	<i>1,384.22</i>	<i>41,193.31</i>	<i>136,223.18</i>	<i>—</i>
Electric light	—	—	73,235.08	—
Water	1,384.22	41,193.31	62,988.10	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,097.60</i>	<i>—</i>	<i>3,782.24</i>	<i>—</i>
Municipal indebtedness	479,387.17	300,000.00	357,646.69	274,055.93
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>79,387.17</i>	<i>50,000.00</i>	<i>74,646.69</i>	<i>22,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>250,000.00</i>	<i>283,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,055.93</i>
Transfers	—	3,840.00	6,194.48	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>3,840.00</i>	<i>6,194.48</i>	<i>—</i>
Refunds	2,065.09	1,531.86	1,920.70	576.85
Agency, trust, and investment	55,756.73	101,002.36	66,983.78	37,093.65
<i>Taxes and licenses for State</i>	<i>16,651.00</i>	<i>24,801.51</i>	<i>18,889.00</i>	<i>16,087.36</i>
<i>Taxes for county</i>	<i>22,426.19</i>	<i>35,826.28</i>	<i>26,413.07</i>	<i>20,880.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,679.54</i>	<i>40,374.57</i>	<i>21,681.71</i>	<i>126.29</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$527,376.74	\$472,080.99	\$854,608.78	\$340,322.40
Permanent debt (except from sinking funds)	79,387.17	50,000.00	74,646.69	22,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	157,432.93	91,311.92	212,218.86	49,959.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	250,000.00	283,000.00	252,055.93
Transfers (except to sinking funds) and refunds	2,065.09	5,371.86	8,115.18	576.85
Agency, trust, and investment	55,756.73	101,002.36	66,983.78	37,093.65
Total payments	\$1,222,018.66	\$969,767.13	\$1,499,573.29	\$702,008.69
Balance on hand, including funds	34,866.20	87,225.43	119,083.55	39,135.96
GRAND TOTAL	\$1,256,884.86	\$1,056,992.56	\$1,618,656.84	\$741,144.65

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
REVENUE.	\$390,427.49	\$876,490.68	\$297,709.86	\$417,859.77
General	350,713.74	700,594.33	227,646.85	390,489.38
<i>Taxes</i>	<i>339,573.54</i>	<i>688,160.80</i>	<i>221,505.35</i>	<i>380,787.63</i>
Property, poll, and income	305,484.27	676,768.17	211,004.06	377,896.65
Corporation, bank, etc.	34,089.27	11,392.63	10,501.29	2,890.98
<i>Licenses and permits</i>	<i>649.00</i>	<i>2,435.83</i>	<i>582.50</i>	<i>469.50</i>
<i>Fines and forfeits</i>	<i>3,766.65</i>	<i>1,053.00</i>	<i>551.23</i>	<i>784.65</i>
<i>Grants and gifts</i>	<i>6,724.55</i>	<i>8,941.02</i>	<i>5,007.77</i>	<i>8,447.60</i>
For expenses	6,724.55	8,941.02	5,007.77	8,447.60
For outlays	—	—	—	—
All other	—	3.68	—	—
Commercial	39,713.75	175,896.35	70,063.01	27,370.39
<i>Special assessments</i>	<i>441.08</i>	<i>19,300.30</i>	<i>1,740.65</i>	<i>1,701.25</i>
To meet expenses	—	—	1,354.82	—
To meet outlays	441.08	19,300.30	385.83	1,701.25
<i>Privileges</i>	<i>12,694.04</i>	<i>31,377.68</i>	<i>11,945.62</i>	<i>9,430.15</i>
<i>Departmental</i>	<i>20,076.63</i>	<i>35,407.66</i>	<i>12,578.60</i>	<i>10,682.39</i>
General government	104.00	1,581.58	1,606.63	.70
Protection of persons and property	192.44	194.12	348.49	201.86
Health and sanitation	2,251.28	6,996.25	1,198.32	178.90
Highways	471.24	30.55	138.13	1,272.80
Charities	7,396.39	3,669.81	2,846.12	2,302.02
Soldiers' benefits	106.50	388.07	392.00	239.44
Schools	9,554.78	21,941.34	5,838.81	5,683.40
Libraries	—	578.73	210.10	210.37
Recreation	—	—	—	587.90
Unclassified	—	27.21	—	5.00
<i>Public service enterprises</i>	<i>—</i>	<i>70,509.60</i>	<i>37,719.23</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	70,509.60	37,719.23	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,649.61</i>	<i>7,347.17</i>	<i>—</i>	<i>667.60</i>
<i>Interest</i>	<i>3,852.39</i>	<i>11,953.94</i>	<i>6,078.91</i>	<i>4,889.10</i>
On sinking funds	—	—	—	—
On trust and investment funds	83.43	2,302.82	1,864.04	169.56
All other	3,768.96	9,651.12	4,214.87	4,719.54
NON-REVENUE.	\$438,792.47	\$847,264.44	\$250,682.61	\$323,120.32
Offsets to outlays	21,866.63	18,737.22	11,110.42	46,040.55
<i>Departmental</i>	<i>21,866.63</i>	<i>18,737.22</i>	<i>11,110.42</i>	<i>46,040.55</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	375,000.00	761,065.65	209,072.00	240,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>70,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>65,000.00</i>	<i>44,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>375,000.00</i>	<i>625,000.00</i>	<i>165,000.00</i>	<i>240,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>1,065.65</i>	<i>72.00</i>	<i>—</i>
Transfers	—	1,471.77	986.46	75.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	1,471.77	986.46	75.00
Refunds	572.31	6,968.15	846.43	2,797.32
Agency, trust, and investment	41,353.53	59,021.65	28,667.30	34,207.45
<i>Taxes and licenses for State</i>	<i>16,829.42</i>	<i>21,543.00</i>	<i>10,007.00</i>	<i>13,171.84</i>
<i>Taxes for county</i>	<i>23,504.95</i>	<i>30,773.72</i>	<i>17,881.33</i>	<i>19,744.15</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,019.16</i>	<i>6,704.93</i>	<i>778.97</i>	<i>1,291.46</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$412,294.12	\$895,227.90	\$308,820.28	\$463,900.32
Premiums	—	1,065.65	72.00	—
Municipal indebtedness	375,000.00	760,000.00	209,000.00	240,000.00
Transfers and refunds	572.31	8,439.92	1,832.89	2,872.32
Agency, trust, and investment	41,353.53	59,021.65	28,667.30	34,207.45
Total receipts	\$829,219.96	\$1,723,755.12	\$548,392.47	\$740,980.09
Balance on hand, including funds	66,731.36	246,876.95	83,040.14	137,141.06
GRAND TOTAL	\$895,951.32	\$1,970,632.07	\$631,432.61	\$878,121.15

Graded According to Population of 1930 — Continued.

PAYMENTS.	Palmer POPULATION 9,577	Lexington POPULATION 9,467	Bridgewater POPULATION 9,055	Ludlow POPULATION 8,876
Maintenance	\$326,850.50	\$627,222.59	\$244,435.69	\$376,652.97
<i>Departmental</i>	<i>322,353.63</i>	<i>579,231.53</i>	<i>255,105.61</i>	<i>375,465.27</i>
General government	17,835.15	58,922.70	13,054.58	18,472.82
Protection of persons and property	21,527.76	91,566.95	27,978.75	37,729.35
Health and sanitation	13,841.89	33,363.93	10,511.72	24,997.53
Highways	42,396.52	94,686.64	27,377.00	63,464.11
Charities	39,599.42	18,599.88	25,498.62	34,242.81
Soldiers' benefits	6,122.80	593.00	1,057.84	6,953.58
Schools	171,890.96	230,197.57	119,135.69	178,821.18
Libraries	4,600.00	14,879.36	5,079.20	6,232.25
Recreation	198.93	14,919.27	327.49	2,818.23
Pensions	—	2,070.97	—	—
Unclassified	4,340.20	18,931.26	5,084.72	1,733.41
<i>Public service enterprises</i>	<i>—</i>	<i>28,565.12</i>	<i>9,330.08</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	38,565.12	9,330.08	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,496.87</i>	<i>9,354.79</i>	<i>—</i>	<i>1,187.70</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>71.15</i>	<i>—</i>	<i>—</i>
Interest	13,029.45	55,830.40	22,809.72	15,339.59
<i>Loans, general purposes</i>	<i>13,029.45</i>	<i>35,443.14</i>	<i>5,981.92</i>	<i>15,339.59</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>20,387.26</i>	<i>16,827.80</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	47,347.31	336,674.38	71,665.67	105,565.28
<i>Departmental</i>	<i>47,347.31</i>	<i>260,035.00</i>	<i>28,085.10</i>	<i>105,360.59</i>
General government	—	—	1,000.00	410.88
Protection of persons and property	1,332.50	—	360.00	121.77
Health and sanitation	4,628.00	32,311.22	—	22,113.40
Highways	41,386.81	77,908.30	26,629.72	75,074.88
Charities	—	—	—	—
Schools	—	130,136.94	46.08	7,639.66
Libraries	—	—	—	—
Recreation	—	3,770.05	—	—
Unclassified	—	15,908.49	49.30	—
<i>Public service enterprises</i>	<i>—</i>	<i>76,639.38</i>	<i>43,580.57</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	76,639.38	43,580.57	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>204.69</i>
Municipal indebtedness	380,000.00	747,141.59	207,000.00	261,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>30,000.00</i>	<i>122,141.59</i>	<i>27,000.00</i>	<i>21,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>350,000.00</i>	<i>625,000.00</i>	<i>180,000.00</i>	<i>240,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,471.77	986.46	75.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,471.77</i>	<i>986.46</i>	<i>75.00</i>
Refunds	572.31	6,968.15	846.43	2,797.32
Agency, trust, and investment	41,353.53	58,339.09	28,693.04	34,302.01
<i>Taxes and licenses for State</i>	<i>15,829.42</i>	<i>21,543.00</i>	<i>10,007.00</i>	<i>13,171.84</i>
<i>Taxes for county</i>	<i>23,504.95</i>	<i>30,773.72</i>	<i>17,881.33</i>	<i>19,744.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,019.16</i>	<i>6,022.37</i>	<i>804.71</i>	<i>1,386.02</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$339,879.95	\$683,052.99	\$267,245.41	\$391,992.56
Permanent debt (except from sinking funds)	30,000.00	122,141.59	27,000.00	21,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	47,347.31	336,674.38	71,665.67	105,565.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	350,000.00	625,000.00	180,000.00	240,000.00
Transfers (except to sinking funds) and refunds	572.31	8,439.92	1,832.89	2,872.32
Agency, trust, and investment	41,353.53	58,339.09	28,693.04	34,302.01
Total payments	\$809,153.10	\$1,833,647.97	\$576,437.01	\$796,232.17
Balance on hand, including funds	86,798.22	136,984.10	54,995.60	81,888.98
GRAND TOTAL	\$895,951.32	\$1,970,632.07	\$631,432.61	\$878,121.15

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middleboro- ough POPULATION 8,608	Hudson POPULATION 8,469
REVENUE.	\$443,509.63	\$853,676.27	\$571,887.02	\$474,257.72
General	391,135.97	536,281.85	324,604.00	269,637.46
<i>Taxes</i>	<i>378,003.55</i>	<i>527,401.03</i>	<i>309,258.53</i>	<i>262,051.19</i>
Property, poll, and income	372,865.73	516,123.60	290,297.88	246,330.37
Corporation, bank, etc.	5,137.82	11,277.43	8,960.65	16,620.82
<i>Licenses and permits</i>	<i>1,838.25</i>	<i>1,239.50</i>	<i>1,447.00</i>	<i>602.50</i>
<i>Fines and forfeits</i>	<i>396.60</i>	<i>117.00</i>	<i>1,280.00</i>	<i>1,164.56</i>
<i>Grants and gifts</i>	<i>10,897.67</i>	<i>7,504.32</i>	<i>22,570.37</i>	<i>4,919.22</i>
For expenses	10,897.67	7,504.32	10,620.37	4,919.22
For outlays	—	—	11,950.00	—
All other	—	20.00	48.10	—
Commercial	52,373.66	317,394.42	247,283.02	204,620.26
<i>Special assessments</i>	<i>226.58</i>	<i>18,434.66</i>	<i>937.34</i>	<i>756.05</i>
To meet expenses	—	—	328.25	628.39
To meet outlays	226.58	18,434.66	609.09	127.66
<i>Privileges</i>	<i>16,135.78</i>	<i>25,610.40</i>	<i>18,349.94</i>	<i>13,319.15</i>
<i>Departmental</i>	<i>11,149.41</i>	<i>22,696.00</i>	<i>36,692.22</i>	<i>29,516.64</i>
General government	239.30	649.20	801.71	2,022.04
Protection of persons and property	559.73	688.99	2,615.48	464.67
Health and sanitation	2,865.94	460.20	1,658.27	15,013.00
Highways	407.71	386.00	238.70	288.94
Charities	6,588.18	15,676.14	17,812.93	6,391.88
Soldiers' benefits	324.00	2,957.00	652.00	847.40
Schools	33.00	355.23	12,220.98	4,696.19
Libraries	94.37	455.52	561.15	192.52
Recreation	—	148.83	—	—
Unclassified	37.18	818.89	128.00	—
<i>Public service enterprises</i>	<i>20,051.99</i>	<i>238,592.85</i>	<i>184,217.25</i>	<i>150,202.35</i>
Electric light	—	169,082.36	160,703.08	117,461.71
Water	20,051.99	69,510.49	23,514.17	32,740.64
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,834.00</i>	<i>—</i>	<i>1,350.00</i>
<i>Interest</i>	<i>4,809.90</i>	<i>10,326.61</i>	<i>7,086.27</i>	<i>9,076.07</i>
On sinking funds	—	—	—	—
On trust and investment funds	111.24	4,700.91	936.36	980.92
All other	4,698.66	5,625.60	6,149.91	8,095.15
NON-REVENUE.	\$296,991.80	\$504,458.69	\$265,325.98	\$220,586.87
Offsets to outlays	2,096.79	23,169.57	21,147.75	8,913.56
<i>Departmental</i>	<i>—</i>	<i>18,551.86</i>	<i>20,826.19</i>	<i>8,913.56</i>
<i>Public service enterprises</i>	<i>2,096.79</i>	<i>4,617.71</i>	<i>321.56</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	250,830.00	384,001.10	200,000.00	174,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>140,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>50,000.00</i>	<i>90,000.00</i>	<i>—</i>	<i>10,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>150,000.00</i>	<i>200,000.00</i>	<i>164,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>830.00</i>	<i>4,001.10</i>	<i>—</i>	<i>—</i>
Transfers	—	7,468.65	1,115.79	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>7,468.65</i>	<i>1,115.79</i>	<i>—</i>
Refunds	1,774.81	1,346.72	2,688.44	366.31
Agency, trust, and investment	42,290.20	88,472.65	40,374.00	37,307.00
<i>Taxes and licenses for State</i>	<i>15,325.00</i>	<i>21,943.00</i>	<i>13,113.00</i>	<i>11,878.00</i>
<i>Taxes for county</i>	<i>16,126.68</i>	<i>31,041.26</i>	<i>23,013.93</i>	<i>15,573.74</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>397.33</i>	<i>35,488.39</i>	<i>4,247.07</i>	<i>9,855.26</i>
<i>All other</i>	<i>11,441.19</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$445,606.42	\$876,845.84	\$593,034.77	\$483,171.28
Premiums	830.00	4,001.10	—	—
Municipal indebtedness	250,000.00	380,000.00	200,000.00	174,000.00
Transfers and refunds	1,774.81	8,815.37	3,804.23	366.31
Agency, trust, and investment	42,290.20	88,472.65	40,374.00	37,307.00
Total receipts	\$740,501.43	\$1,358,134.96	\$837,213.00	\$694,844.59
<i>Balance on hand, including funds</i>	<i>45,540.78</i>	<i>129,515.33</i>	<i>41,818.91</i>	<i>121,776.36</i>
GRAND TOTAL	\$786,042.21	\$1,487,650.29	\$879,031.91	\$816,620.95

¹ Includes \$13,216.95 from Mary A. Alley Hospital.² Includes \$44,021.81 from gas.

PAYMENTS.	Dartmouth POPULATION 8,778	Marblehead POPULATION 8,668	Middlebor- ough POPULATION 8,608	Hudson POPULATION 8,469
Maintenance	\$372,684.40	\$631,355.75	\$476,310.77	\$407,508.49
<i>Departmental</i>	<i>350,752.19</i>	<i>471,214.95</i>	<i>352,866.89</i>	<i>307,158.94</i>
General government	21,860.42	41,579.53	22,989.93	17,706.46
Protection of persons and property	20,203.23	65,883.41	51,579.40	38,046.30
Health and sanitation	21,540.24	37,643.04	18,586.10	19,339.94
Highways	79,254.62	70,973.83	50,637.10	51,791.79
Charities	38,595.88	¹ 75,387.92	54,238.31	55,238.87
Soldiers' benefits	1,882.34	14,461.69	4,334.69	10,612.88
Schools	161,621.70	136,423.46	138,457.60	96,581.04
Libraries	3,616.13	8,020.11	8,778.23	4,995.51
Recreation	185.32	9,755.24	766.47	1,328.06
Pensions	—	—	667.80	588.33
Unclassified	1,992.31	11,086.72	1,831.26	10,929.76
<i>Public service enterprises</i>	<i>21,932.21</i>	<i>161,495.70</i>	<i>123,443.88</i>	<i>97,686.12</i>
Electric light	—	111,047.04	² 106,821.08	83,695.58
Water	21,932.21	40,448.66	16,585.68	13,990.54
All other	—	—	37.12	—
<i>Cemeteries</i>	<i>—</i>	<i>8,639.10</i>	<i>—</i>	<i>2,663.43</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>—</i>
Interest	28,435.89	30,216.70	9,950.17	21,807.30
<i>Loans, general purposes</i>	<i>18,610.27</i>	<i>23,227.11</i>	<i>7,916.17</i>	<i>14,301.49</i>
<i>Loans, public service enterprises</i>	<i>9,825.62</i>	<i>6,989.59</i>	<i>2,034.00</i>	<i>7,505.81</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,852.61	358,171.65	63,265.37	38,489.78
<i>Departmental</i>	<i>9,232.67</i>	<i>220,289.96</i>	<i>57,795.08</i>	<i>12,498.15</i>
General government	266.31	413.10	—	1,032.93
Protection of persons and property	160.50	—	—	1,163.00
Health and sanitation	5,686.85	65,473.93	549.87	374.41
Highways	3,094.01	137,879.23	36,545.21	8,944.24
Charities	—	³ 287.00	700.00	—
Schools	75.00	14,236.70	—	—
Libraries	—	—	—	—
Recreation	—	2,000.00	—	535.07
Unclassified	—	—	—	448.50
<i>Public service enterprises</i>	<i>569.94</i>	<i>137,881.69</i>	<i>25,470.29</i>	<i>25,091.63</i>
Electric light	—	37,937.26	⁴ 21,584.78	18,599.55
Water	569.94	79,944.43	3,885.51	7,392.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	277,125.00	235,000.00	273,400.00	198,850.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>47,125.00</i>	<i>85,000.00</i>	<i>23,400.00</i>	<i>54,850.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>230,000.00</i>	<i>150,000.00</i>	<i>250,000.00</i>	<i>144,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	7,468.65	1,115.79	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>7,468.65</i>	<i>1,115.79</i>	<i>—</i>
Refunds	1,774.81	1,346.72	2,688.44	366.31
Agency, trust, and investment	42,401.44	87,066.93	39,607.24	37,220.28
<i>Taxes and licenses for State</i>	<i>15,325.00</i>	<i>21,943.00</i>	<i>13,113.00</i>	<i>11,878.00</i>
<i>Taxes for county</i>	<i>15,126.68</i>	<i>31,041.26</i>	<i>23,013.93</i>	<i>15,673.74</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>608.57</i>	<i>34,082.67</i>	<i>3,480.31</i>	<i>9,768.54</i>
<i>All other</i>	<i>11,441.19</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$401,120.29	\$661,572.45	\$486,260.94	\$429,315.79
Permanent debt (except from sinking funds)	47,125.00	85,000.00	23,400.00	54,850.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,852.61	358,171.65	63,265.37	38,489.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	230,000.00	150,000.00	250,000.00	144,000.00
Transfers (except to sinking funds) and	—	—	—	—
Refunds	1,774.81	8,815.37	3,804.23	366.31
Agency, trust, and investment	42,401.44	87,066.93	39,607.24	37,220.28
Total payments	\$732,274.15	\$1,350,626.40	\$866,337.78	\$704,242.16
Balance on hand, including funds	53,768.06	137,023.89	12,694.13	112,378.79
GRAND TOTAL	\$786,042.21	\$1,487,650.29	\$879,031.91	\$816,620.95

¹ Includes \$23,125.35 for Mary A. Alley Hospital.

² Includes \$36,342.50 for gas.

³ For Mary A. Alley Hospital.

⁴ Includes \$1,790.11 for gas.

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
REVENUE.	\$376,750.20	\$370,573.55	\$345,799.02	\$376,614.14
General	310,782.22	328,142.18	279,809.88	309,917.17
<i>Taxes</i>	<i>303,265.59</i>	<i>318,722.65</i>	<i>274,457.27</i>	<i>304,638.11</i>
Property, poll, and income	287,342.28	301,338.43	258,044.66	290,636.11
Corporation, bank, etc.	15,913.31	17,384.22	16,412.61	14,002.00
<i>Licenses and permits</i>	<i>993.03</i>	<i>294.50</i>	<i>434.26</i>	<i>585.11</i>
<i>Fines and forfeits</i>	<i>883.82</i>	<i>2,980.90</i>	<i>307.65</i>	<i>443.11</i>
<i>Grants and gifts</i>	<i>5,649.78</i>	<i>6,144.13</i>	<i>4,610.71</i>	<i>4,250.11</i>
For expenses	5,649.78	6,144.13	4,610.71	4,250.11
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	65,967.98	42,431.37	65,989.14	66,697.17
<i>Special assessments</i>	<i>1,828.36</i>	<i>545.41</i>	—	—
To meet expenses	916.47	—	—	—
To meet outlays	911.89	545.41	—	—
<i>Privileges</i>	<i>14,681.11</i>	<i>11,014.45</i>	<i>15,367.17</i>	<i>14,922.11</i>
<i>Departmental</i>	<i>9,641.25</i>	<i>11,387.02</i>	<i>20,091.92</i>	<i>13,581.11</i>
General government	913.13	9.72	2,143.10	322.11
Protection of persons and property	335.71	577.16	135.02	137.11
Health and sanitation	374.28	247.68	1,383.31	216.11
Highways	30.00	246.45	—	542.11
Charities	2,233.73	4,409.90	3,340.28	7,830.11
Soldiers' benefits	877.83	717.97	1,449.00	1,203.11
Schools	4,845.57	4,898.97	11,330.92	2,797.11
Libraries	31.00	279.17	310.29	353.11
Recreation	—	—	—	—
Unclassified	—	—	—	179.11
<i>Public service enterprises</i>	<i>30,923.43</i>	<i>18,037.84</i>	<i>22,918.28</i>	<i>29,248.11</i>
Electric light	—	—	—	—
Water	30,923.43	—	22,918.28	29,248.11
All other	—	18,037.84	—	—
<i>Cemeteries</i>	—	—	—	—
<i>Interest</i>	<i>8,893.83</i>	<i>1,446.65</i>	<i>7,611.77</i>	<i>8,943.11</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,551.96	57.53	989.01	178.11
All other	7,341.87	1,389.12	6,622.76	8,765.11
NON-REVENUE.	\$491,927.42	\$232,328.53	\$282,994.03	\$446,942.11
Offsets to outlays	9,998.00	4,559.02	—	22,949.11
<i>Departmental</i>	<i>9,998.00</i>	<i>4,559.02</i>	—	<i>19,397.11</i>
<i>Public service enterprises</i>	—	—	—	<i>3,551.11</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	452,757.00	175,000.00	235,000.00	385,000.00
<i>Loans, general purposes</i>	<i>110,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	5,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>340,000.00</i>	<i>175,000.00</i>	<i>230,000.00</i>	<i>385,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>2,757.00</i>	—	—	—
Transfers	1,536.20	27.30	—	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	1,536.20	27.30	—	—
Refunds	644.96	618.50	1,182.91	568.11
Agency, trust, and investment	26,991.26	52,123.71	46,811.12	38,425.11
<i>Taxes and licenses for State</i>	<i>13,150.00</i>	<i>17,122.00</i>	<i>12,266.00</i>	<i>12,632.11</i>
<i>Taxes for county</i>	<i>12,969.12</i>	<i>33,161.80</i>	<i>21,523.82</i>	<i>22,517.11</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>872.14</i>	<i>1,839.91</i>	<i>13,021.30</i>	<i>3,276.11</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$386,748.20	\$375,132.57	\$345,799.02	\$399,563.11
Premiums	2,757.00	—	—	—
Municipal indebtedness	450,000.00	175,000.00	235,000.00	385,000.00
Transfers and refunds	2,181.16	645.80	1,182.91	568.11
Agency, trust, and investment	26,991.26	52,123.71	46,811.12	38,425.11
Total receipts	\$868,677.62	\$602,902.08	\$628,793.05	\$823,557.11
Balance on hand, including funds	72,446.93	46,021.83	29,861.91	73,980.11
GRAND TOTAL	\$941,124.55	\$648,923.91	\$658,654.96	\$897,537.11

graded According to Population of 1930 — Continued.

PAYMENTS.	Stoughton POPULATION 8,204	Montague POPULATION 8,081	Whitman POPULATION 7,638	Rockland POPULATION 7,524
Maintenance	\$304,826.13	\$332,343.06	\$290,844.00	\$326,413.48
<i>Departmental</i>	<i>289,203.74</i>	<i>314,305.22</i>	<i>268,108.14</i>	<i>295,831.74</i>
General government	22,777.38	17,104.13	21,515.00	15,609.52
Protection of persons and property	35,939.10	13,371.40	22,565.47	24,895.63
Health and sanitation	15,558.70	16,169.22	15,841.06	15,446.66
Highways	37,928.21	44,282.90	43,688.10	37,097.88
Charities	41,358.21	44,028.40	28,210.71	52,388.45
Soldiers' benefits	6,459.02	3,241.86	3,871.96	7,651.83
Schools	112,569.05	159,109.96	122,791.15	129,186.00
Libraries	8,503.11	7,269.40	3,867.25	5,764.10
Recreation	1,198.63	6,226.02	2,124.69	2,710.40
Pensions	—	—	—	—
Unclassified	6,912.33	3,501.93	3,632.75	5,081.27
<i>Public service enterprises</i>	<i>15,622.39</i>	<i>18,037.84</i>	<i>22,735.86</i>	<i>30,522.99</i>
Electric light	—	—	—	—
Water	15,622.39	—	22,735.86	30,522.99
All other	—	18,037.84	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>58.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	22,493.19	11,724.09	12,586.40	12,875.21
<i>Loans, general purposes</i>	<i>20,348.19</i>	<i>11,304.09</i>	<i>12,145.32</i>	<i>12,875.21</i>
<i>Loans, public service enterprises</i>	<i>2,145.00</i>	<i>420.00</i>	<i>441.08</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	147,153.29	36,676.88	45,087.46	48,459.86
<i>Departmental</i>	<i>142,457.09</i>	<i>36,676.88</i>	<i>35,980.43</i>	<i>46,093.60</i>
General government	—	—	437.65	—
Protection of persons and property	—	—	—	2,675.19
Health and sanitation	112,777.32	300.00	—	—
Highways	28,348.60	27,189.96	20,042.87	42,905.50
Charities	—	165.00	—	—
Schools	1,135.18	6,983.14	2,376.54	511.91
Libraries	—	650.00	—	—
Recreation	—	1,388.78	13,123.37	—
Unclassified	195.99	—	—	—
<i>Public service enterprises</i>	<i>4,696.20</i>	<i>—</i>	<i>9,107.03</i>	<i>2,367.26</i>
Electric light	—	—	—	—
Water	4,696.20	—	9,107.03	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	329,063.81	199,000.00	253,000.00	425,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>44,063.81</i>	<i>24,000.00</i>	<i>23,000.00</i>	<i>25,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>285,000.00</i>	<i>175,000.00</i>	<i>230,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,536.20	27.30	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,536.20</i>	<i>27.30</i>	<i>—</i>	<i>—</i>
Reserve funds	644.96	618.50	1,182.91	568.35
Agency, trust, and investment	27,007.02	52,145.94	34,813.26	38,490.65
<i>Taxes and licenses for State</i>	<i>13,150.00</i>	<i>17,122.00</i>	<i>12,266.00</i>	<i>12,632.00</i>
<i>Taxes for county</i>	<i>12,969.12</i>	<i>33,161.80</i>	<i>21,523.82</i>	<i>22,517.22</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>887.90</i>	<i>1,862.14</i>	<i>1,023.44</i>	<i>3,341.43</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$327,319.32	\$344,067.15	\$303,430.40	\$339,288.69
Permanent debt (except from sinking funds)	44,063.81	24,000.00	23,000.00	25,000.00
Making fund requirements from revenue	—	—	—	—
Outlays	147,153.29	36,676.88	45,087.46	48,459.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	285,000.00	175,000.00	230,000.00	400,000.00
Transfers (except to sinking funds) and refunds	2,181.16	645.80	1,182.91	568.35
Agency, trust, and investment	27,007.02	52,145.94	34,813.26	38,490.65
Total payments	\$832,724.60	\$632,535.77	\$637,514.03	\$851,807.55
Balance on hand, including funds	108,399.95	16,388.14	21,140.93	45,730.77
GRAND TOTAL	\$941,124.55	\$648,923.91	\$658,654.96	\$897,538.32

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
REVENUE.	\$657,285.89	\$277,830.23	\$582,900.28	\$584,075.66
General	381,939.76	225,396.43	480,525.37	539,467.45
Taxes	375,946.48	216,807.21	417,636.10	523,625.28
Property, poll, and income	367,581.69	193,250.92	371,474.54	509,620.02
Corporation, bank, etc.	8,364.79	23,556.29	46,161.56	14,005.26
Licenses and permits	452.60	688.20	544.50	3,937.66
Fines and forfeits	732.65	940.50	2,286.37	1,074.40
Grants and gifts	4,784.16	6,960.52	60,058.40	10,830.11
For expenses	4,784.16	6,960.52	7,058.40	8,830.11
For outlays	—	—	53,000.00	2,000.00
All other	23.97	—	—	—
Commercial	275,346.13	52,433.80	102,374.91	44,608.21
Special assessments	—	154.21	92.65	—
To meet expenses	—	—	92.65	—
To meet outlays	—	154.21	—	—
Privileges	22,058.98	10,666.99	19,270.75	22,549.99
Departmental	22,462.45	4,675.20	16,070.56	16,118.22
General government	4,254.53	850.50	1,246.93	61.90
Protection of persons and property	832.92	177.13	874.86	1,972.45
Health and sanitation	1,389.92	342.14	884.90	450.00
Highways	1,301.51	7.58	311.54	52.10
Charities	6,352.36	1,258.66	2,924.92	10,042.11
Soldiers' benefits	190.00	240.00	75.00	156.00
Schools	8,128.21	1,560.03	9,415.04	2,303.23
Libraries	—	—	316.34	—
Recreation	—	14.00	6.00	—
Unclassified	13.00	225.16	15.03	1,080.43
Public service enterprises	208,577.61	28,405.77	61,010.54	—
Electric light	158,345.84	—	—	—
Water	50,031.77	28,405.77	61,010.54	—
All other	—	—	—	—
Cemeteries	3,366.00	5,101.90	—	1,258.38
Interest	19,081.09	3,429.73	5,930.41	4,681.62
On sinking funds	3,380.64	—	—	—
On trust and investment funds	10,259.26	629.64	1,719.22	690.71
All other	5,441.19	2,800.09	4,211.19	3,990.91
NON-REVENUE.	\$532,872.99	\$293,820.28	\$715,642.66	\$807,737.34
Offsets to outlays	34,469.30	9,659.09	10.00	16,757.18
Departmental	27,088.57	9,000.00	10.00	16,757.18
Public service enterprises	7,380.73	659.09	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	426,375.36	242,005.00	470,482.80	694,000.00
Loans, general purposes	6,000.00	2,000.00	150,000.00	—
Loans, public service enterprises	45,000.00	—	20,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	375,000.00	240,000.00	300,000.00	694,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	375.36	5.00	482.80	—
Transfers	22,697.12	1,288.60	2.36	404.32
From sinking funds	14,000.00	—	—	—
All other	8,697.12	1,288.60	2.36	404.32
Refunds	1,970.62	196.66	4,745.96	1,442.58
Agency, trust, and investment	47,360.59	40,670.93	240,401.54	95,133.26
Taxes and licenses for State	11,489.00	10,968.89	17,725.65	23,516.77
Taxes for county	15,822.92	25,450.94	18,814.36	62,547.28
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	20,051.67	4,251.10	203,861.53	9,069.21
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$691,755.19	\$287,489.32	\$582,910.28	\$600,832.84
Premiums	375.36	5.00	482.80	—
Municipal indebtedness	420,000.00	242,000.00	470,000.00	694,000.00
Transfers and refunds	24,667.74	1,485.26	4,748.32	1,846.90
Agency, trust, and investment	47,360.59	40,670.93	240,401.54	95,133.26
Total receipts	\$1,190,158.88	\$571,650.51	\$1,298,542.94	\$1,391,813.00
Balance on hand, including funds	124,075.13	30,917.21	35,089.56	36,549.41
GRAND TOTAL	\$1,314,234.01	\$602,567.72	\$1,333,632.50	\$1,428,362.41

Graded According to Population of 1930 — Continued.

PAYMENTS.	Concord POPULATION 7,477	Ware POPULATION 7,385	Walpole POPULATION 7,273	Barnstable POPULATION 7,271
Maintenance	\$527,348.39	\$277,037.56	\$421,541.86	\$428,388.08
<i>Departmental</i>	<i>377,531.64</i>	<i>249,861.01</i>	<i>389,675.75</i>	<i>424,912.42</i>
General government	17,637.41	16,481.60	31,236.64	44,377.44
Protection of persons and property	63,782.74	16,290.98	45,970.51	46,230.07
Health and sanitation	28,218.56	14,895.18	18,990.02	21,801.62
Highways	70,058.52	47,500.71	62,503.90	58,246.65
Charities	21,237.37	35,761.78	22,028.30	51,750.33
Soldiers' benefits	507.00	3,594.88	1,648.00	3,319.13
Schools	149,627.76	104,118.69	179,877.05	180,139.70
Libraries	15,510.84	2,180.45	8,251.06	1,499.80
Recreation	6,370.69	1,851.37	12,813.12	6,598.98
Pensions	—	452.40	—	—
Unclassified	4,580.75	6,732.97	6,357.15	10,948.70
<i>Public service enterprises</i>	<i>142,417.08</i>	<i>20,743.63</i>	<i>31,660.61</i>	<i>—</i>
Electric light	120,958.17	—	—	—
Water	21,458.91	20,114.37	31,660.61	—
All other	—	629.26	—	—
<i>Cemeteries</i>	<i>5,420.38</i>	<i>6,432.92</i>	<i>132.50</i>	<i>3,475.66</i>
<i>Administration of trust funds</i>	<i>1,979.29</i>	<i>—</i>	<i>73.00</i>	<i>—</i>
Interest	31,637.36	7,759.62	29,332.35	17,277.86
<i>Loans, general purposes</i>	<i>23,856.11</i>	<i>7,332.12</i>	<i>20,115.63</i>	<i>17,277.86</i>
<i>Loans, public service enterprises</i>	<i>7,781.25</i>	<i>427.50</i>	<i>9,216.72</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	128,481.92	24,543.29	188,824.76	175,373.65
<i>Departmental</i>	<i>61,262.68</i>	<i>19,541.34</i>	<i>160,006.03</i>	<i>175,059.14</i>
General government	2,090.47	85.50	12,349.73	3,705.65
Protection of persons and property	—	—	1,724.38	1,687.55
Health and sanitation	2,300.00	3,997.50	90,351.85	3,242.71
Highways	39,035.89	15,137.50	27,154.51	124,944.90
Charities	—	—	—	—
Schools	17,836.32	—	2,138.72	13,164.68
Libraries	—	—	—	—
Recreation	—	45.84	3,585.67	—
Unclassified	—	275.00	12,700.17	28,313.65
<i>Public service enterprises</i>	<i>67,219.24</i>	<i>5,001.95</i>	<i>38,819.73</i>	<i>—</i>
Electric light	22,293.25	—	—	—
Water	44,925.99	5,001.95	38,819.73	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>314.51</i>
Municipal indebtedness	465,500.00	233,550.00	317,166.46	701,000.00
<i>From sinking funds</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>51,500.00</i>	<i>13,550.00</i>	<i>92,166.46</i>	<i>51,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>400,000.00</i>	<i>220,000.00</i>	<i>225,000.00</i>	<i>650,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	22,697.12	1,288.60	2.36	404.32
<i>To sinking funds from revenue</i>	<i>501.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>22,196.12</i>	<i>1,288.60</i>	<i>2.36</i>	<i>404.32</i>
Refunds	1,970.62	196.66	4,745.96	1,442.58
Agency, trust, and investment	40,132.56	41,156.82	239,095.96	93,377.15
<i>Taxes and licenses for State</i>	<i>11,486.00</i>	<i>10,968.89</i>	<i>17,725.65</i>	<i>23,516.77</i>
<i>Taxes for county</i>	<i>15,822.92</i>	<i>25,460.94</i>	<i>18,514.36</i>	<i>62,547.28</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>12,823.64</i>	<i>4,736.99</i>	<i>202,555.95</i>	<i>7,313.10</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$558,985.75	\$284,797.18	\$450,874.21	\$445,665.94
Permanent debt (except from sinking funds)	51,500.00	13,550.00	92,166.46	51,000.00
Sinking fund requirements from revenue	501.00	—	—	—
Outlays	128,481.92	24,543.29	188,824.76	175,373.65
Permanent debt from sinking funds	14,000.00	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	400,000.00	220,000.00	225,000.00	650,000.00
Transfers (except to sinking funds) and refunds	24,166.74	1,485.26	4,748.32	1,846.90
Agency, trust, and investment	40,132.56	41,156.82	239,095.96	93,377.15
Total payments	\$1,217,767.97	\$585,532.55	\$1,200,709.71	\$1,417,263.64
<i>Balance on hand, including funds</i>	<i>96,466.04</i>	<i>17,035.17</i>	<i>132,922.79</i>	<i>11,098.77</i>
GRAND TOTAL	\$1,314,234.01	\$602,567.72	\$1,333,632.50	\$1,428,362.41

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
REVENUE.	\$268,891.56	\$328,887.77	\$246,505.15	\$388,514.10
General	211,286.65	281,665.44	218,493.12	319,621.05
<i>Taxes</i>	<i>205,419.63</i>	<i>269,939.87</i>	<i>212,795.07</i>	<i>313,599.07</i>
Property, poll, and income	183,051.10	262,910.59	196,946.30	288,168.54
Corporation, bank, etc.	22,368.53	7,029.28	15,848.77	25,430.53
<i>Licenses and permits</i>	<i>773.00</i>	<i>1,914.50</i>	<i>731.50</i>	<i>329.00</i>
<i>Fines and forfeits</i>	<i>1,066.65</i>	<i>1,686.00</i>	<i>344.00</i>	<i>1,045.80</i>
<i>Grants and gifts</i>	<i>4,027.37</i>	<i>8,125.07</i>	<i>4,622.55</i>	<i>4,645.06</i>
For expenses	4,027.37	8,125.07	4,622.55	4,645.06
For outlays	—	—	—	—
<i>All other</i>	—	—	—	<i>2.12</i>
Commercial	57,604.91	47,222.33	28,012.03	68,893.05
<i>Special assessments</i>	<i>9,137.83</i>	<i>436.60</i>	—	<i>1,083.36</i>
To meet expenses	9,137.83	—	—	33.00
To meet outlays	—	436.60	—	1,050.36
<i>Privileges</i>	<i>12,917.79</i>	<i>11,143.84</i>	<i>9,470.52</i>	<i>12,706.05</i>
<i>Departmental</i>	<i>7,494.35</i>	<i>7,858.55</i>	<i>12,357.63</i>	<i>14,721.48</i>
General government	185.65	264.67	1,388.55	508.38
Protection of persons and property	84.75	158.25	224.99	190.89
Health and sanitation	1,770.76	441.95	—	603.00
Highways	—	164.59	9.10	4.77
Charities	4,900.81	3,940.52	8,987.65	5,321.94
Soldiers' benefits	95.00	426.63	100.00	138.00
Schools	369.36	2,021.16	1,504.90	7,954.50
Libraries	88.02	85.62	142.44	—
Recreation	—	—	—	—
Unclassified	—	355.16	—	—
<i>Public service enterprises</i>	<i>20,972.75</i>	<i>20,597.41</i>	—	<i>36,081.31</i>
Electric light	—	—	—	—
Water	20,972.75	20,597.41	—	36,081.31
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,348.05</i>	—	<i>1,905.87</i>	—
<i>Interest</i>	<i>4,734.14</i>	<i>7,185.93</i>	<i>4,278.01</i>	<i>4,300.85</i>
On sinking funds	—	—	—	—
On trust and investment funds	6.00	1,346.42	1,165.45	96.13
All other	4,728.14	5,839.51	3,112.56	4,204.72
NON-REVENUE.	\$79,907.45	\$369,623.82	\$175,926.42	\$366,703.65
Offsets to outlays	507.70	33,151.46	2,650.68	11,140.85
<i>Departmental</i>	—	<i>33,151.46</i>	<i>2,650.68</i>	<i>11,140.85</i>
<i>Public service enterprises</i>	<i>507.70</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	50,000.00	307,513.50	150,000.00	323,509.82
<i>Loans, general purposes</i>	—	—	—	<i>57,925.00</i>
<i>Loans, public service enterprises</i>	—	<i>7,500.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>300,000.00</i>	<i>150,000.00</i>	<i>265,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>13.50</i>	—	<i>584.82</i>
Transfers	—	—	23.00	168.63
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	—	<i>23.00</i>	<i>168.63</i>
Refunds	994.36	240.40	692.34	4,428.81
Agency, trust, and investment	28,405.39	28,718.46	22,560.40	27,455.54
<i>Taxes and licenses for State</i>	<i>10,905.16</i>	<i>11,606.00</i>	<i>7,536.00</i>	<i>12,463.00</i>
<i>Taxes for county</i>	<i>14,327.85</i>	<i>17,057.87</i>	<i>9,360.00</i>	<i>12,512.46</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,172.38</i>	<i>54.59</i>	<i>5,664.40</i>	<i>2,480.08</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$269,399.26	\$362,039.23	\$249,155.83	\$399,654.95
Premiums	—	13.50	—	584.82
Municipal indebtedness	50,000.00	307,500.00	150,000.00	322,925.00
Transfers and refunds	994.36	240.40	715.34	4,597.44
Agency, trust, and investment	28,405.39	28,718.46	22,560.40	27,455.54
Total receipts	\$348,799.01	\$698,511.59	\$422,431.57	\$755,217.75
Balance on hand, including funds	85,651.55	32,945.90	38,008.28	45,038.21
GRAND TOTAL	\$434,450.56	\$731,457.49	\$460,439.85	\$800,255.96

Graded According to Population of 1930 — Continued.

PAYMENTS.	Maynard POPULATION 7,156	Agawam POPULATION 7,095	Grafton POPULATION 7,030	Franklin POPULATION 7,028
Maintenance	\$258,222.48	\$277,007.48	\$228,302.94	\$316,066.44
Departmental	241,491.32	262,326.78	224,345.49	294,286.72
General government	13,347.66	18,093.47	13,907.12	12,082.24
Protection of persons and property	20,535.03	9,883.64	12,813.07	22,947.16
Health and sanitation	17,695.60	9,679.60	5,976.14	15,075.87
Highways	40,551.30	30,063.21	39,036.62	54,164.01
Charities	31,688.62	32,432.03	34,895.54	52,294.09
Soldiers' benefits	4,419.89	3,022.55	2,847.09	5,931.17
Schools	105,633.08	154,846.23	104,987.70	127,893.35
Libraries	3,999.50	2,632.79	6,795.31	2,000.00
Recreation	974.49	226.33	362.68	811.24
Pensions	—	—	—	—
Unclassified	2,646.15	1,446.93	2,724.22	1,057.59
Public service enterprises	12,609.62	14,570.64	—	21,543.72
Electric light	—	—	—	—
Water	12,609.62	14,570.64	—	21,543.72
All other	—	—	—	—
Cemeteries	4,121.54	74.00	3,957.45	236.00
Administration of trust funds	—	36.06	—	—
Interest	13,604.86	21,663.12	5,419.63	19,109.52
Loans, general purposes	13,604.86	18,759.52	5,419.63	15,092.02
Loans, public service enterprises	—	2,903.60	—	4,017.50
Loans, cemeteries	—	—	—	—
Outlays	10,377.04	75,911.37	12,827.42	99,213.04
Departmental	8,008.21	67,734.76	12,827.42	93,617.79
General government	62.50	19.30	213.43	217.43
Protection of persons and property	102.23	4,730.00	1,555.25	8,273.30
Health and sanitation	2,035.16	10,682.96	—	274.41
Highways	3,129.96	52,026.42	9,289.07	47,384.74
Charities	—	—	1,000.00	—
Schools	2,678.36	276.08	652.92	33,516.42
Libraries	—	—	23.00	—
Recreation	—	—	—	3,951.49
Unclassified	—	—	93.75	—
Public service enterprises	1,449.83	8,176.61	—	5,595.25
Electric light	—	—	—	—
Water	1,449.83	8,176.61	—	5,595.25
All other	—	—	—	—
Cemeteries	919.00	—	—	—
Municipal indebtedness	69,000.00	316,500.00	134,500.00	286,000.00
From sinking funds	—	—	—	—
From revenue and other sources	19,000.00	41,500.00	9,500.00	36,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	275,000.00	125,000.00	250,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	—	—	23.00	168.63
To sinking funds from revenue	—	—	—	—
All other	—	—	23.00	168.63
Refunds	994.36	240.40	692.34	4,428.81
Agency, trust, and investment	29,205.39	28,713.87	22,258.16	24,975.46
Taxes and licenses for State	10,905.16	11,606.00	7,536.00	12,463.00
Taxes for county	14,327.85	17,057.87	9,360.00	12,512.46
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	3,972.38	50.00	5,362.16	—
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$271,827.34	\$298,670.60	\$233,722.57	\$335,175.96
Permanent debt (except from sinking funds)	19,000.00	41,500.00	9,500.00	36,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,377.04	75,911.37	12,827.42	99,213.04
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	275,000.00	125,000.00	250,000.00
Transfers (except to sinking funds) and refunds	994.36	240.40	715.34	4,597.44
Agency, trust, and investment	29,205.39	28,713.87	22,258.16	24,975.46
Total payments	\$381,404.13	\$720,036.24	\$404,023.49	\$749,961.90
Balance on hand, including funds	53,046.43	11,421.25	56,416.36	50,294.06
GRAND TOTAL	\$434,450.56	\$731,457.49	\$460,439.85	\$800,255.96

1 Includes \$1,039.67 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
REVENUE.	\$266,829.95	\$361,829.13	\$264,393.63	\$209,577.66
General	238,248.64	318,985.31	237,479.70	191,644.86
Taxes	230,766.51	313,752.39	232,229.33	185,040.13
Property, poll, and income	219,115.39	293,990.70	216,454.22	179,202.76
Corporation, bank, etc.	11,641.12	19,761.69	15,775.08	5,837.37
Licenses and permits	685.50	333.50	410.50	466.50
Fines and forfeits	394.99	435.00	63.50	866.93
Grants and gifts	6,411.64	4,464.42	4,774.37	5,243.64
For expenses	6,411.64	4,464.42	4,774.37	5,243.64
For outlays	—	—	—	—
All other	—	—	—	27.66
Commercial	28,581.31	42,843.82	26,913.93	17,932.80
Special assessments	—	633.72	327.80	—
To meet expenses	—	316.55	—	—
To meet outlays	—	317.17	327.80	—
Privileges	12,982.62	8,754.74	9,879.25	5,690.54
Departmental	5,186.35	9,906.91	10,846.34	7,209.74
General government	399.40	—	870.23	2.80
Protection of persons and property	283.90	693.47	130.27	306.96
Health and sanitation	395.00	695.75	476.54	—
Highways	49.50	153.30	—	76.00
Charities	2,820.69	3,293.38	6,140.42	5,651.46
Soldiers' benefits	252.00	386.00	969.00	112.00
Schools	692.30	4,418.52	647.60	1,030.38
Libraries	93.56	262.68	42.81	10.14
Recreation	—	—	—	—
Unclassified	—	3.81	1,569.47	—
Public service enterprises	—	20,386.56	—	—
Electric light	—	—	—	—
Water	—	20,385.56	—	—
All other	—	—	—	—
Cemeteries	967.15	—	2,511.75	89.50
Interest	9,445.19	3,162.89	3,348.79	4,943.02
On sinking funds	—	—	—	—
On trust and investment funds	1,855.70	858.44	206.43	492.83
All other	7,589.49	2,304.45	3,142.36	4,450.19
NON-REVENUE.	\$283,929.55	\$345,875.75	\$205,505.73	\$223,845.65
Offsets to outlays	13,997.45	3,058.69	3,547.76	—
Departmental	13,997.45	863.45	3,547.76	—
Public service enterprises	—	2,195.24	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	225,000.00	312,000.00	176,000.00	205,799.74
Loans, general purposes	—	12,000.00	6,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	225,000.00	300,000.00	170,000.00	205,000.00
Unpaid warrants or orders, current year	—	—	—	799.74
Premiums	—	—	—	—
Transfers	1,500.00	660.57	—	100.00
From sinking funds	—	—	—	—
All other	1,500.00	660.57	—	100.00
Refunds	903.74	401.64	862.84	203.25
Agency, trust, and investment	42,528.36	29,754.85	25,095.13	17,742.66
Taxes and licenses for State	11,940.00	12,525.00	8,850.00	7,699.00
Taxes for county	16,321.28	17,054.29	10,800.00	9,842.61
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	12,163.37	175.56	5,445.13	118.36
All other	2,103.71	—	—	82.69
RECAPITULATION.				
Revenue and offsets to outlays	\$280,827.40	\$364,887.82	\$267,941.39	\$209,577.66
Premiums	—	—	—	—
Municipal indebtedness	225,000.00	312,000.00	176,000.00	205,799.74
Transfers and refunds	2,403.74	1,062.21	862.84	303.25
Agency, trust, and investment	42,528.36	29,754.85	25,095.13	17,742.66
Total receipts	\$550,759.50	\$707,704.88	\$469,899.36	\$433,423.31
Balance on hand, including funds	14,782.35	10,421.39	69,945.46	14,967.21
GRAND TOTAL	\$565,541.85	\$718,126.27	\$539,844.82	\$448,380.52

Graded According to Population of 1930 — Continued.

PAYMENTS.	Chelmsford POPULATION 7,022	North Andover POPULATION 6,961	Millbury POPULATION 6,957	Dracut POPULATION 6,912
Maintenance	\$232,426.51	\$315,426.84	\$221,696.01	\$209,248.49
<i>Departmental</i>	<i>228,918.49</i>	<i>297,396.58</i>	<i>218,299.25</i>	<i>208,674.24</i>
General government	14,880.08	16,777.52	15,227.17	14,787.75
Protection of persons and property	19,826.76	36,169.01	18,103.97	16,560.16
Health and sanitation	7,728.86	16,564.37	7,057.77	4,559.15
Highways	50,555.44	69,429.12	29,146.31	25,450.65
Charities	20,826.05	25,286.53	36,783.89	26,397.92
Soldiers' benefits	714.25	1,785.75	8,514.21	3,502.72
Schools	106,974.92	115,324.15	95,907.49	111,513.43
Libraries	3,622.16	6,161.28	2,563.35	2,660.58
Recreation	1,540.18	3,727.43	782.86	314.08
Pensions	—	—	—	—
Unclassified	2,269.79	5,971.42	4,212.23	2,927.80
<i>Public service enterprises</i>	<i>—</i>	<i>18,030.26</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	18,030.26	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,508.02</i>	<i>—</i>	<i>3,396.76</i>	<i>574.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	10,267.34	10,340.02	8,304.74	10,781.07
<i>Loans, general purposes</i>	<i>10,267.34</i>	<i>10,200.02</i>	<i>8,304.74</i>	<i>10,781.07</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>140.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	41,861.14	37,891.45	16,786.21	13,992.27
<i>Departmental</i>	<i>41,861.14</i>	<i>35,156.24</i>	<i>16,786.21</i>	<i>13,992.27</i>
General government	—	150.00	—	200.00
Protection of persons and property	7,755.00	297.96	650.00	4,320.00
Health and sanitation	900.00	12,070.38	—	—
Highways	28,064.04	17,007.24	14,711.21	3,601.00
Charities	—	—	—	—
Schools	1,174.92	2,031.96	1,425.00	5,871.27
Libraries	1,747.47	—	—	—
Recreation	2,219.71	3,598.70	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,735.21</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,735.21	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	203,916.00	312,000.00	184,500.00	184,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,916.00</i>	<i>22,000.00</i>	<i>24,500.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>190,000.00</i>	<i>290,000.00</i>	<i>160,000.00</i>	<i>175,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,500.00	660.57	—	100.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,500.00</i>	<i>660.57</i>	<i>—</i>	<i>100.00</i>
Refunds	903.74	401.64	862.84	203.25
Agency, trust, and investment	46,641.64	30,240.71	25,241.56	17,891.19
<i>Taxes and licenses for State</i>	<i>11,940.00</i>	<i>12,525.00</i>	<i>8,850.00</i>	<i>7,689.00</i>
<i>Taxes for county</i>	<i>16,321.28</i>	<i>17,054.29</i>	<i>10,800.00</i>	<i>9,848.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,276.65</i>	<i>661.42</i>	<i>5,591.56</i>	<i>266.89</i>
<i>All other</i>	<i>2,103.71</i>	<i>—</i>	<i>—</i>	<i>82.69</i>
RECAPITULATION.				
Maintenance and interest	\$242,693.85	\$325,766.86	\$230,000.75	\$220,029.56
Permanent debt (except from sinking funds)	13,916.00	22,000.00	24,500.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	41,861.14	37,891.45	16,786.21	13,992.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	190,000.00	290,000.00	160,000.00	175,000.00
Transfers (except to sinking funds) and refunds	2,403.74	1,062.21	862.84	303.25
Agency, trust, and investment	46,641.64	30,240.71	25,241.56	17,891.19
Total payments	\$537,516.37	\$706,961.23	\$457,391.36	\$436,216.27
Balance on hand, including funds	28,025.48	11,165.04	82,453.46	12,164.25
GRAND TOTAL	\$565,541.85	\$718,126.27	\$539,844.82	\$448,380.52

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
REVENUE.	\$442,538.49	\$378,885.97	\$638,653.60	\$274,637.98
General	285,593.25	268,407.08	452,430.87	223,671.64
<i>Taxes</i>	<i>276,821.94</i>	<i>242,441.70</i>	<i>442,407.03</i>	<i>216,986.17</i>
Property, poll, and income	274,206.96	231,132.65	434,776.22	211,794.22
Corporation, bank, etc.	2,614.98	11,309.05	7,630.81	5,191.90
<i>Licenses and permits</i>	<i>2,152.00</i>	<i>285.00</i>	<i>658.53</i>	<i>519.60</i>
<i>Fines and forfeits</i>	<i>338.00</i>	<i>834.73</i>	<i>2,039.15</i>	<i>256.06</i>
<i>Grants and gifts</i>	<i>6,281.31</i>	<i>24,845.65</i>	<i>7,325.66</i>	<i>5,909.88</i>
For expenses	6,281.31	6,845.65	7,325.66	5,909.88
For outlays	—	18,000.00	—	—
<i>All other</i>	—	—	.50	—
Commercial	156,945.24	110,478.89	186,222.73	50,966.34
<i>Special assessments</i>	<i>372.00</i>	<i>421.05</i>	<i>2,077.17</i>	<i>245.66</i>
To meet expenses	372.00	—	2,077.17	245.50
To meet outlays	—	421.05	—	—
<i>Privileges</i>	<i>13,573.02</i>	<i>11,792.80</i>	<i>18,251.67</i>	<i>12,028.37</i>
<i>Departmental</i>	<i>8,856.40</i>	<i>10,621.30</i>	<i>46,436.07</i>	<i>9,177.24</i>
General government	1,835.80	360.04	1,078.23	516.00
Protection of persons and property	79.22	85.31	1,233.79	130.88
Health and sanitation	46.00	897.54	112.00	333.58
Highways	274.50	50.00	181.52	175.00
Charities	5,793.07	5,170.07	3,338.49	2,454.76
Soldiers' benefits	199.00	72.00	331.00	700.00
Schools	428.49	3,895.67	38,851.88	4,867.00
Libraries	180.32	90.67	—	—
Recreation	—	—	9.77	—
Unclassified	20.00	—	99.39	—
<i>Public service enterprises</i>	<i>120,416.87</i>	<i>81,260.20</i>	<i>110,976.00</i>	<i>21,291.92</i>
Electric light	97,055.80	81,260.20	110,976.00	—
Water	23,361.07	—	—	21,291.92
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,121.18</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>9,605.77</i>	<i>6,383.54</i>	<i>9,481.82</i>	<i>8,223.31</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,549.39	650.17	1,192.96	822.01
All other	6,056.38	5,733.37	8,288.86	7,401.26
NON-REVENUE.	\$385,441.43	\$329,175.92	\$112,817.96	\$200,401.70
Offsets to outlays	12,548.95	32,796.30	38,097.09	5,125.88
<i>Departmental</i>	<i>150.00</i>	<i>32,796.30</i>	<i>38,097.09</i>	<i>5,125.88</i>
<i>Public service enterprises</i>	<i>12,398.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	331,000.00	250,190.00	23,500.00	178,000.00
<i>Loans, general purposes</i>	<i>6,000.00</i>	<i>119,000.00</i>	<i>23,500.00</i>	<i>3,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>325,000.00</i>	<i>130,000.00</i>	<i>—</i>	<i>175,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>1,190.00</i>	<i>—</i>	<i>—</i>
Transfers	6,912.44	—	—	626.88
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	6,912.44	—	—	626.88
Refunds	2,065.40	2,027.08	635.17	569.88
Agency, trust, and investment	32,914.64	44,162.54	50,585.70	16,079.22
<i>Taxes and licenses for State</i>	<i>10,335.89</i>	<i>12,721.00</i>	<i>16,073.00</i>	<i>8,214.00</i>
<i>Taxes for county</i>	<i>13,320.00</i>	<i>31,324.24</i>	<i>31,126.75</i>	<i>7,854.60</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,358.75</i>	<i>117.30</i>	<i>3,385.95</i>	<i>10.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$455,087.44	\$411,682.27	\$676,750.69	\$279,763.72
Premiums	—	1,190.00	—	—
Municipal indebtedness	331,000.00	249,000.00	23,500.00	178,000.00
Transfers and refunds	8,977.84	2,027.08	635.17	1,196.60
Agency, trust, and investment	32,914.64	44,162.54	50,585.70	16,079.22
Total receipts	\$827,979.92	\$708,061.89	\$751,471.56	\$475,039.40
Balance on hand, including funds	125,056.45	160,397.94	187,012.76	116,056.45
GRAND TOTAL	\$953,036.37	\$868,459.83	\$938,484.32	\$591,095.85

Graded According to Population of 1930—Continued.

PAYMENTS.	Shrewsbury POPULATION 6,910	South Hadley POPULATION 6,773	Hingham POPULATION 6,657	Randolph POPULATION 6,553
Maintenance	\$358,924.92	\$301,460.97	\$486,996.22	\$222,060.13
<i>Departmental</i>	<i>261,221.02</i>	<i>237,326.43</i>	<i>394,076.15</i>	<i>208,498.78</i>
General government	17,081.10	18,880.33	26,613.55	18,465.14
Protection of persons and property	23,606.17	12,739.05	81,054.93	21,771.26
Health and sanitation	8,898.64	11,745.09	19,429.90	7,520.70
Highways	36,690.72	33,329.72	80,552.13	24,412.79
Charities	37,589.12	38,377.55	25,177.74	20,278.41
Soldiers' benefits	3,010.40	1,036.53	2,669.38	6,013.70
Schools	124,549.93	115,199.60	138,062.38	99,428.47
Libraries	6,824.15	4,044.08	551.85	1,000.00
Recreation	1,146.01	1,246.87	11,845.86	265.69
Pensions	—	—	—	—
Unclassified	1,824.78	727.61	8,118.43	6,342.62
<i>Public service enterprises</i>	<i>93,289.32</i>	<i>64,134.54</i>	<i>92,920.07</i>	<i>16,538.35</i>
Electric light	71,566.58	64,134.54	92,920.07	—
Water	21,722.74	—	—	16,538.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,391.08</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>23.50</i>	<i>—</i>	<i>—</i>	<i>23.00</i>
Interest	21,608.61	11,394.38	12,729.99	11,744.61
<i>Loans, general purposes</i>	<i>16,471.11</i>	<i>11,034.38</i>	<i>12,729.99</i>	<i>11,065.86</i>
<i>Loans, public service enterprises</i>	<i>5,137.50</i>	<i>360.00</i>	<i>—</i>	<i>678.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	43,734.38	288,009.10	138,877.66	151,435.45
<i>Departmental</i>	<i>5,527.07</i>	<i>278,001.47</i>	<i>123,367.19</i>	<i>140,863.27</i>
General government	—	500.00	2,205.35	1,000.00
Protection of persons and property	300.00	640.00	2,014.30	1,140.95
Health and sanitation	—	29,699.41	11,924.46	419.20
Highways	3,229.40	52,190.88	65,872.04	24,836.03
Charities	—	—	455.00	—
Schools	1,847.67	194,971.18	8,171.85	113,467.09
Libraries	—	—	—	—
Recreation	—	—	5,093.27	—
Unclassified	150.00	—	27,630.92	—
<i>Public service enterprises</i>	<i>38,207.31</i>	<i>10,007.63</i>	<i>15,510.47</i>	<i>10,572.18</i>
Electric light	18,982.74	10,007.63	15,510.47	—
Water	19,224.57	—	—	10,572.18
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	365,950.00	157,500.00	45,528.89	184,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>45,950.00</i>	<i>27,500.00</i>	<i>45,528.89</i>	<i>19,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>320,000.00</i>	<i>130,000.00</i>	<i>—</i>	<i>165,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6,912.44	—	—	626.88
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,912.44</i>	<i>—</i>	<i>—</i>	<i>626.88</i>
Refunds	2,065.40	2,027.08	635.17	569.80
Agency, trust, and investment	34,465.17	44,180.29	50,307.71	16,414.41
<i>Taxes and licenses for State</i>	<i>10,335.89</i>	<i>12,721.00</i>	<i>16,073.00</i>	<i>8,214.00</i>
<i>Taxes for county</i>	<i>13,320.00</i>	<i>31,324.24</i>	<i>31,126.75</i>	<i>7,854.54</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,909.28</i>	<i>135.05</i>	<i>3,107.96</i>	<i>345.87</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$380,533.53	\$312,855.35	\$499,726.21	\$233,804.74
Permanent debt (except from sinking funds)	45,950.00	27,500.00	45,528.89	19,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	43,734.38	288,009.10	138,877.66	151,435.45
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	320,000.00	130,000.00	—	165,000.00
Transfers (except to sinking funds) and	8,977.84	2,027.08	635.17	1,196.68
refunds	34,465.17	44,180.29	50,307.71	16,414.41
Agency, trust, and investment	—	—	—	—
Total payments	\$833,660.92	\$804,571.82	\$735,075.64	\$587,351.23
Balance on hand, including funds	119,375.45	63,888.01	203,408.68	3,744.75
GRAND TOTAL	\$953,036.37	\$868,459.83	\$938,484.32	\$591,096.03

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
REVENUE.	\$236,302.34	\$471,192.92	\$300,146.85	\$222,308.95
General	189,398.57	293,685.93	252,673.84	173,158.72
<i>Taxes</i>	<i>177,747.21</i>	<i>287,121.23</i>	<i>247,429.87</i>	<i>158,660.93</i>
Property, poll, and income	173,989.94	275,254.35	230,625.53	151,833.08
Corporation, bank, etc.	3,757.27	11,866.88	16,804.34	6,827.85
<i>Licenses and permits</i>	<i>604.00</i>	<i>1,012.95</i>	<i>340.50</i>	<i>445.60</i>
<i>Fines and forfeits</i>	<i>90.00</i>	<i>730.00</i>	<i>255.10</i>	<i>468.20</i>
<i>Grants and gifts</i>	<i>10,957.36</i>	<i>4,771.75</i>	<i>4,648.37</i>	<i>13,584.09</i>
For expenses	8,957.36	4,771.75	4,648.37	13,584.09
For outlays	2,000.00	—	—	—
All other	—	—	—	—
Commercial	46,903.77	177,506.99	47,473.01	49,150.23
<i>Special assessments</i>	<i>8,532.73</i>	<i>523.68</i>	—	—
To meet expenses	91.65	—	—	—
To meet outlays	8,441.08	523.68	—	—
<i>Privileges</i>	<i>10,000.05</i>	<i>10,986.79</i>	<i>11,178.18</i>	<i>9,867.59</i>
<i>Departmental</i>	<i>6,383.13</i>	<i>11,704.30</i>	<i>10,260.03</i>	<i>16,441.27</i>
General government	1,222.00	1,502.74	294.00	810.00
Protection of persons and property	183.90	196.20	70.13	545.39
Health and sanitation	203.05	946.69	—	20.00
Highways	676.09	99.67	107.89	254.00
Charities	1,494.71	7,752.77	6,238.82	10,769.75
Soldiers' benefits	458.00	518.59	72.00	811.64
Schools	2,076.21	325.50	3,371.66	2,779.25
Libraries	69.17	356.14	96.70	274.60
Recreation	—	—	—	—
Unclassified	—	6.00	8.83	177.24
<i>Public service enterprises</i>	<i>13,469.23</i>	<i>146,483.33</i>	<i>21,393.27</i>	<i>12,688.00</i>
Electric light	—	124,847.91	—	—
Water	13,469.23	21,635.42	21,393.27	12,688.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,769.49</i>	<i>463.60</i>	—	<i>392.97</i>
<i>Interest</i>	<i>4,749.14</i>	<i>7,345.39</i>	<i>4,641.53</i>	<i>9,760.40</i>
On sinking funds	—	3,437.50	—	—
On trust and investment funds	1,684.96	237.29	3,258.65	6,087.27
All other	3,064.18	3,670.60	1,382.88	3,673.13
NON-REVENUE.	\$236,627.45	\$269,176.37	\$198,324.82	\$144,427.50
Offsets to outlays	39,111.05	14,323.31	—	12,219.91
<i>Departmental</i>	<i>39,111.05</i>	<i>14,323.31</i>	—	<i>12,219.91</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	175,200.00	220,246.71	170,000.00	112,300.00
<i>Loans, general purposes</i>	<i>13,500.00</i>	<i>18,000.00</i>	<i>10,000.00</i>	<i>2,300.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>161,700.00</i>	<i>190,234.71</i>	<i>160,000.00</i>	<i>110,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	<i>11,925.60</i>	—	—
<i>Premiums</i>	—	<i>86.40</i>	—	—
Transfers	998.24	—	2,252.92	2,508.85
<i>From sinking funds</i>	—	—	—	—
All other	998.24	—	2,252.92	2,508.85
Refunds	752.70	3,952.43	451.80	283.69
Agency, trust, and investment	20,565.46	30,653.92	25,620.10	17,115.05
<i>Taxes and licenses for State</i>	<i>6,198.00</i>	<i>11,062.00</i>	<i>10,672.59</i>	<i>7,683.00</i>
<i>Taxes for county</i>	<i>7,800.00</i>	<i>10,740.83</i>	<i>14,160.00</i>	<i>8,880.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>6,567.46</i>	<i>8,851.09</i>	<i>787.51</i>	<i>652.05</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$275,413.39	\$485,516.23	\$300,146.85	\$234,528.86
Premiums	—	86.40	—	—
Municipal indebtedness	175,200.00	220,160.31	170,000.00	112,300.00
Transfers and refunds	1,750.94	3,952.43	2,704.72	2,792.54
Agency, trust, and investment	20,565.46	30,653.92	25,620.10	17,115.05
Total receipts	\$472,929.79	\$740,369.29	\$498,471.67	\$366,736.45
Balance on hand, including funds	35,201.00	20,908.72	26,083.83	28,650.37
GRAND TOTAL	\$508,130.79	\$761,278.01	\$524,555.50	\$395,386.82

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westborough POPULATION 6,409	Mansfield POPULATION 6,364	Uxbridge POPULATION 6,285	Spencer POPULATION 6,272
Maintenance	\$192,599.84	\$410,709.09	\$245,134.67	\$203,267.67
<i>Departmental</i>	178,774.83	279,657.37	231,647.93	195,834.96
General government	17,009.67	25,588.55	12,031.28	12,718.17
Protection of persons and property	13,058.86	30,054.69	18,122.57	15,248.61
Health and sanitation	8,580.09	13,324.84	7,615.22	8,269.67
Highways	40,001.14	51,041.47	31,484.40	49,371.08
Charities	17,027.94	34,360.97	54,898.07	30,925.04
Soldiers' benefits	2,366.41	2,867.34	13,900.20	6,690.52
Schools	69,333.46	110,203.90	87,784.48	66,211.07
Libraries	4,018.20	4,999.88	4,619.82	3,477.78
Recreation	363.13	1,099.82	505.24	562.89
Pensions	—	—	—	—
Unclassified	7,015.93	6,115.91	686.65	2,360.13
<i>Public service enterprises</i>	9,039.07	129,998.26	13,476.74	4,417.74
Electric light	—	107,008.67	—	—
Water	9,039.07	22,989.59	13,476.74	4,417.74
All other	—	—	—	—
<i>Cemeteries</i>	4,780.94	1,053.46	—	674.70
<i>Administration of trust funds</i>	5.00	—	10.00	2,340.27
Interest	6,397.94	12,649.50	6,776.49	7,495.02
<i>Loans, general purposes</i>	6,397.94	7,363.00	5,553.99	6,213.02
<i>Loans, public service enterprises</i>	—	5,286.50	1,222.50	1,282.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	97,273.63	90,687.76	35,219.28	35,961.13
<i>Departmental</i>	95,830.39	74,710.58	18,940.03	31,668.04
General government	2,924.35	—	—	—
Protection of persons and property	6,852.72	9,066.68	1,497.68	213.00
Health and sanitation	11,306.62	200.00	209.32	2,367.25
Highways	63,913.15	33,543.99	5,468.98	27,957.29
Charities	—	—	—	—
Schools	2,825.52	31,820.06	—	—
Libraries	—	—	—	1,130.50
Recreation	3,989.03	—	11,764.05	—
Unclassified	4,019.00	79.85	—	—
<i>Public service enterprises</i>	1,074.49	15,977.18	16,279.25	4,293.09
Electric light	—	5,977.18	—	—
Water	1,074.49	10,000.00	16,279.25	4,293.09
All other	—	—	—	—
<i>Cemeteries</i>	368.75	—	—	—
Municipal indebtedness	171,700.00	206,500.00	203,000.00	90,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	25,000.00	26,500.00	23,000.00	15,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	146,700.00	180,000.00	180,000.00	75,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	998.24	—	2,252.92	2,508.85
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	998.24	—	2,252.92	2,508.85
Refunds	752.70	3,952.43	451.80	283.69
Agency, trust, and investment	22,022.60	35,008.42	25,362.36	18,680.49
<i>Taxes and licenses for State</i>	6,198.00	11,062.00	10,672.59	7,883.00
<i>Taxes for county</i>	7,800.00	10,740.83	14,160.00	8,880.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	8,024.60	13,205.59	529.77	2,217.49
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$198,997.78	\$423,358.59	\$251,911.16	\$210,762.69
Permanent debt (except from sinking funds)	25,000.00	26,500.00	23,000.00	15,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	97,273.63	90,687.76	35,219.28	35,961.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	146,700.00	180,000.00	180,000.00	75,000.00
Transfers (except to sinking funds) and refunds	1,750.94	3,952.43	2,704.72	2,792.54
Agency, trust, and investment	22,022.60	35,008.42	25,362.36	18,680.49
Total payments	\$491,744.95	\$759,507.20	\$518,197.52	\$358,196.85
Balance on hand, including funds	16,385.84	1,770.81	6,357.98	37,189.97
GRAND TOTAL	\$508,130.79	\$761,278.01	\$524,555.50	\$395,386.82

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
REVENUE.	\$282,582.59	\$238,489.64	\$313,584.42	\$317,882.60
General	215,085.79	214,077.21	279,391.86	268,926.39
<i>Taxes</i>	<i>201,515.18</i>	<i>205,615.76</i>	<i>273,357.24</i>	<i>260,933.44</i>
Property, poll, and income	184,040.72	196,383.79	251,807.02	253,294.92
Corporation, bank, etc.	17,474.46	9,231.97	21,550.22	7,638.52
<i>Licenses and permits</i>	<i>552.00</i>	<i>167.00</i>	<i>644.25</i>	<i>593.00</i>
<i>Fines and forfeits</i>	<i>408.09</i>	<i>168.70</i>	<i>354.22</i>	<i>833.30</i>
<i>Grants and gifts</i>	<i>12,610.52</i>	<i>8,125.75</i>	<i>5,036.15</i>	<i>6,566.65</i>
For expenses	12,485.52	8,125.75	5,036.15	6,316.65
For outlays	125.00	—	—	250.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	67,496.80	24,412.43	34,192.56	48,956.21
<i>Special assessments</i>	<i>8,697.01</i>	<i>94.90</i>	<i>—</i>	<i>300.00</i>
To meet expenses	158.55	94.90	—	—
To meet outlays	8,538.46	—	—	300.00
<i>Privileges</i>	<i>10,815.27</i>	<i>9,321.41</i>	<i>16,550.34</i>	<i>15,424.01</i>
<i>Departmental</i>	<i>16,723.66</i>	<i>7,679.59</i>	<i>15,584.78</i>	<i>16,631.67</i>
General government	54.00	560.50	1,349.87	2,350.79
Protection of persons and property	131.21	70.27	212.58	178.75
Health and sanitation	2,178.13	842.75	—	3,979.41
Highways	368.47	155.05	345.00	—
Charities	12,324.67	5,466.10	5,356.71	802.37
Soldiers' benefits	245.50	392.00	275.00	120.00
Schools	1,235.57	72.32	6,924.11	18,302.35
Libraries	184.37	59.82	1,052.76	250.50
Recreation	—	—	—	—
Unclassified	1.74	60.78	68.75	¹ 647.50
<i>Public service enterprises</i>	<i>17,746.56</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	17,746.56	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,339.92</i>	<i>1,689.78</i>	<i>922.00</i>	<i>1,497.87</i>
<i>Interest</i>	<i>9,174.38</i>	<i>5,626.75</i>	<i>1,135.44</i>	<i>5,102.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,537.47	543.30	363.12	877.14
All other	5,636.91	5,083.45	772.32	4,225.52
NON-REVENUE.	\$302,267.36	\$220,286.41	\$311,195.66	\$167,779.22
Offsets to outlays	16,350.77	—	17,354.56	19,799.89
<i>Departmental</i>	<i>16,350.77</i>	<i>—</i>	<i>17,354.56</i>	<i>19,799.89</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	250,000.00	200,000.00	247,000.00	95,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>12,000.00</i>	<i>20,500.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>200,000.00</i>	<i>235,000.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,202.64	—	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	3,202.64	—	—	—
Refunds	1,328.47	511.95	691.60	1,203.27
Agency, trust, and investment	31,385.48	19,774.46	46,149.50	51,276.06
<i>Taxes and licenses for State</i>	<i>9,443.00</i>	<i>8,388.00</i>	<i>14,182.22</i>	<i>13,417.00</i>
<i>Taxes for county</i>	<i>11,880.00</i>	<i>10,440.00</i>	<i>29,624.31</i>	<i>33,717.06</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,062.48</i>	<i>946.46</i>	<i>2,342.97</i>	<i>4,142.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$298,933.36	\$238,489.64	\$330,938.98	\$337,682.49
Premiums	—	—	—	—
Municipal indebtedness	250,000.00	200,000.00	247,000.00	95,500.00
Transfers and refunds	4,531.11	511.95	691.60	1,203.27
Agency, trust, and investment	31,385.48	19,774.46	46,149.50	51,276.06
Total receipts	\$584,849.95	\$458,776.05	\$624,780.08	\$485,661.82
Balance on hand, including funds	87,907.83	24,005.54	21,152.48	68,606.09
GRAND TOTAL	\$672,757.78	\$482,781.59	\$645,932.56	\$554,267.91

¹ Includes \$207.50 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Winchendon POPULATION 6,202	Auburn POPULATION 6,147	Great Barrington POPULATION 5,934	Amherst POPULATION 5,888
Maintenance	\$292,042.39	\$219,047.27	\$264,336.01	\$264,057.22
<i>Departmental</i>	<i>274,422.68</i>	<i>216,563.48</i>	<i>260,297.57</i>	<i>261,617.95</i>
General government	13,225.25	9,928.21	17,576.05	18,689.92
Protection of persons and property	17,731.91	8,319.63	15,938.74	33,518.91
Health and sanitation	11,459.43	7,074.31	10,712.82	10,296.91
Highways	54,013.26	35,257.08	57,634.12	50,177.67
Charities	66,029.83	31,984.95	27,288.07	13,899.46
Soldiers' benefits	4,409.51	6,395.66	809.14	1,204.51
Schools	97,705.72	112,818.32	110,599.72	126,354.72
Libraries	6,265.97	3,043.70	10,528.83	998.90
Recreation	1,387.08	170.26	4,267.32	1,137.92
Pensions	—	—	1,216.64	—
Unclassified	2,194.62	1,571.36	3,726.12	5,339.03
<i>Public service enterprises</i>	<i>12,938.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	12,938.60	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,681.21</i>	<i>2,483.79</i>	<i>4,038.44</i>	<i>2,251.77</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>207.50</i>
Interest	11,484.37	9,349.86	6,299.19	8,138.64
<i>Loans, general purposes</i>	<i>11,484.37</i>	<i>9,349.86</i>	<i>6,299.19</i>	<i>8,138.64</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	39,624.83	5,956.35	64,569.53	67,750.30
<i>Departmental</i>	<i>52,069.53</i>	<i>5,855.35</i>	<i>64,569.53</i>	<i>67,750.30</i>
General government	247.00	206.60	—	466.00
Protection of persons and property	690.47	287.24	228.50	1,756.46
Health and sanitation	11,435.30	—	—	1,500.00
Highways	18,481.02	580.23	61,697.26	58,620.43
Charities	—	—	—	—
Schools	822.99	2,639.43	1,661.63	4,575.50
Libraries	—	97.01	982.14	759.08
Recreation	392.75	—	—	72.83
Unclassified	—	2,044.84	—	—
<i>Public service enterprises</i>	<i>7,311.28</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	7,311.28	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>244.03</i>	<i>101.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	269,500.00	226,650.00	256,000.00	107,640.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,500.00</i>	<i>21,650.00</i>	<i>41,000.00</i>	<i>1 32,640.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>250,000.00</i>	<i>205,000.00</i>	<i>215,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,202.64	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,202.64</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	1,328.47	511.95	691.60	1,203.27
Agency, trust, and investment	31,072.01	19,712.88	46,134.12	51,478.48
<i>Taxes and licenses for State</i>	<i>9,443.00</i>	<i>8,388.00</i>	<i>14,182.22</i>	<i>13,417.00</i>
<i>Taxes for county</i>	<i>11,880.00</i>	<i>10,440.00</i>	<i>29,624.31</i>	<i>33,717.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,749.01</i>	<i>884.88</i>	<i>2,327.59</i>	<i>4,344.42</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$303,526.76	\$228,397.13	\$270,635.20	\$272,195.86
Permanent debt (except from sinking funds)	19,500.00	21,650.00	41,000.00	1 32,640.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	39,624.83	5,956.35	64,569.53	67,750.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	250,000.00	205,000.00	215,000.00	75,000.00
Transfers (except to sinking funds) and refunds	4,531.11	511.95	691.60	1,203.27
Agency, trust, and investment	31,072.01	19,712.88	46,134.12	51,478.48
Total payments	\$648,254.71	\$481,228.31	\$638,030.45	\$500,267.91
<i>Balance on hand, including funds</i>	<i>24,503.07</i>	<i>1,553.28</i>	<i>7,902.11</i>	<i>54,000.00</i>
GRAND TOTAL	\$672,757.78	\$482,781.59	\$645,932.56	\$554,267.91

1 Includes \$2,040 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
REVENUE.	\$369,346.23	\$263,799.99	\$362,874.28	\$309,150.32
General	309,481.92	207,525.62	312,499.41	274,431.60
<i>Taxes</i>	<i>303,823.01</i>	<i>203,442.29</i>	<i>305,278.24</i>	<i>263,129.64</i>
Property, poll, and income	286,563.92	192,097.73	285,747.01	251,999.79
Corporation, bank, etc.	16,259.09	11,344.56	19,531.23	11,429.75
<i>Licenses and permits</i>	<i>481.60</i>	<i>398.00</i>	<i>488.50</i>	<i>3,876.00</i>
<i>Fines and forfeits</i>	<i>823.07</i>	<i>238.55</i>	<i>1,651.00</i>	<i>909.80</i>
<i>Grants and gifts</i>	<i>5,354.34</i>	<i>3,446.98</i>	<i>5,081.67</i>	<i>6,216.26</i>
For expenses	5,354.34	3,446.98	5,081.67	6,216.26
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	59,864.31	56,274.37	50,374.87	34,718.72
<i>Special assessments</i>	—	<i>280.75</i>	—	—
To meet expenses	—	—	—	—
To meet outlays	—	280.75	—	—
<i>Privileges</i>	<i>11,159.13</i>	<i>9,850.46</i>	<i>12,894.60</i>	<i>15,934.96</i>
<i>Departmental</i>	<i>13,200.30</i>	<i>10,907.23</i>	<i>8,318.76</i>	<i>13,048.57</i>
General government	228.35	3.75	323.35	665.52
Protection of persons and property	243.47	197.55	1,762.66	338.66
Health and sanitation	511.15	733.74	1,943.01	895.34
Highways	1,516.05	13.00	112.40	395.73
Charities	6,766.64	8,052.84	2,985.87	219.50
Soldiers' benefits	285.00	428.00	60.00	754.00
Schools	3,649.64	1,256.98	909.99	8,878.35
Libraries	—	221.37	144.22	—
Recreation	—	—	—	730.00
Unclassified	—	—	77.26	171.47
<i>Public service enterprises</i>	<i>24,512.57</i>	<i>29,872.88</i>	<i>20,812.88</i>	—
Electric light	—	—	—	—
Water	24,512.57	29,872.88	20,812.88	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,377.00</i>	—	<i>2,398.45</i>	<i>2,093.00</i>
<i>Interest</i>	<i>8,615.31</i>	<i>5,363.05</i>	<i>5,450.18</i>	<i>3,642.19</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,324.35	639.77	1,042.93	680.63
All other	7,290.96	4,723.28	4,407.25	2,961.56
NON-REVENUE.	\$270,241.03	\$279,801.52	\$375,664.11	\$205,900.43
Offsets to outlays	22,108.51	75.00	19,198.80	3,942.97
<i>Departmental</i>	<i>21,193.01</i>	<i>75.00</i>	<i>19,053.72</i>	<i>3,942.97</i>
<i>Public service enterprises</i>	<i>915.50</i>	—	<i>145.08</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	209,453.22	252,000.00	325,280.00	125,000.00
<i>Loans, general purposes</i>	<i>19,000.00</i>	<i>12,000.00</i>	<i>50,000.00</i>	—
<i>Loans, public service enterprises</i>	<i>16,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>240,000.00</i>	<i>275,000.00</i>	<i>125,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>453.22</i>	—	<i>280.00</i>	—
Transfers	4,877.93	274.38	1,115.72	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,877.93	274.38	1,115.72	—
Refunds	681.44	1,282.92	789.43	253.21
Agency, trust, and investment	33,119.93	26,169.22	29,280.16	76,704.25
<i>Taxes and licenses for State</i>	<i>12,897.19</i>	<i>9,305.00</i>	<i>12,100.00</i>	<i>14,670.00</i>
<i>Taxes for county</i>	<i>17,940.95</i>	<i>16,556.78</i>	<i>12,512.46</i>	<i>27,815.40</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,281.79</i>	<i>307.44</i>	<i>4,667.70</i>	<i>1,865.50</i>
<i>All other</i>	—	—	—	<i>32,353.35</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$391,454.74	\$263,874.99	\$382,073.08	\$313,093.29
Premiums	453.22	—	280.00	—
Municipal indebtedness	209,000.00	252,000.00	325,000.00	125,000.00
Transfers and refunds	5,559.37	1,557.30	1,905.15	253.21
Agency, trust, and investment	33,119.93	26,169.22	29,280.16	76,704.25
Total receipts	\$639,587.26	\$543,601.51	\$738,538.39	\$515,050.75
Balance on hand, including funds	86,346.00	26,345.62	38,821.88	23,379.14
GRAND TOTAL	\$725,933.26	\$569,947.13	\$777,360.27	\$538,429.89

Graded According to Population of 1930—Continued.

PAYMENTS.	Billerica POPULATION 5,880	Abington POPULATION 5,872	Canton POPULATION 5,816	Wareham POPULATION 5,686
Maintenance	\$282,902.45	\$265,290.14	\$303,623.77	\$264,662.31
<i>Departmental</i>	<i>258,812.87</i>	<i>242,267.11</i>	<i>267,213.94</i>	<i>259,272.66</i>
General government	17,953.68	13,416.15	19,085.71	15,747.37
Protection of persons and property	29,812.91	20,509.27	41,769.53	23,129.51
Health and sanitation	8,612.61	10,254.45	21,315.09	13,929.30
Highways	56,063.12	48,191.48	51,849.62	34,231.74
Charities	20,936.49	32,828.17	26,672.71	42,103.57
Soldiers' benefits	2,530.16	2,361.51	3,340.08	4,452.16
Schools	118,577.96	100,084.85	88,189.54	113,994.32
Libraries	1,045.50	6,637.75	5,800.80	2,000.00
Recreation	1,245.71	5,061.14	6,091.22	7,235.16
Pensions	—	—	—	—
Unclassified	2,034.73	2,922.34	2,829.64	2,449.53
<i>Public service enterprises</i>	<i>19,839.30</i>	<i>23,023.03</i>	<i>29,201.55</i>	<i>150.13</i>
Electric light	—	—	—	—
Water	19,839.30	23,023.03	29,201.55	—
All other	—	—	—	150.13
<i>Cemeteries</i>	<i>4,250.28</i>	<i>—</i>	<i>7,178.28</i>	<i>5,239.52</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	13,569.69	10,168.74	11,256.14	2,310.53
<i>Loans, general purposes</i>	<i>11,895.94</i>	<i>7,748.74</i>	<i>9,823.64</i>	<i>2,310.53</i>
<i>Loans, public service enterprises</i>	<i>1,673.75</i>	<i>2,420.00</i>	<i>1,432.50</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	167,426.45	25,825.29	115,222.92	53,703.11
<i>Departmental</i>	<i>158,431.28</i>	<i>25,125.62</i>	<i>110,801.30</i>	<i>53,703.11</i>
General government	500.00	1,000.00	—	469.55
Protection of persons and property	7,532.01	639.89	21,510.21	3,997.00
Health and sanitation	1,902.25	—	42,881.91	—
Highways	30,836.22	22,020.22	46,409.18	39,265.88
Charities	—	—	—	—
Schools	117,564.80	1,465.51	—	9,866.78
Libraries	—	—	—	—
Recreation	96.00	—	—	103.90
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>7,834.47</i>	<i>699.67</i>	<i>4,421.62</i>	<i>—</i>
Electric light	—	—	—	—
Water	7,834.47	699.67	4,421.62	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,160.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	188,000.00	218,200.00	281,792.02	130,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>38,000.00</i>	<i>8,200.00</i>	<i>31,792.02</i>	<i>5,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>210,000.00</i>	<i>250,000.00</i>	<i>125,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,877.93	274.38	1,115.72	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>4,877.93</i>	<i>274.38</i>	<i>1,115.72</i>	<i>—</i>
Refunds	681.44	1,282.92	789.43	253.21
Agency, trust, and investment	34,224.28	26,419.81	29,057.37	76,704.25
<i>Taxes and licenses for State</i>	<i>12,897.19</i>	<i>9,305.00</i>	<i>12,100.00</i>	<i>14,670.00</i>
<i>Taxes for county</i>	<i>17,940.95</i>	<i>16,556.78</i>	<i>12,512.46</i>	<i>27,815.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,386.14</i>	<i>558.03</i>	<i>4,444.91</i>	<i>1,865.50</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>32,353.34</i>

RECAPITULATION.

Maintenance and interest	\$296,472.14	\$275,458.88	\$314,879.91	\$266,972.84
Permanent debt (except from sinking funds)	38,000.00	8,200.00	31,792.02	5,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	167,426.45	25,825.29	115,222.92	53,703.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	210,000.00	250,000.00	125,000.00
Transfers (except to sinking funds) and refunds	5,559.37	1,557.30	1,905.15	253.21
Agency, trust, and investment	34,224.28	26,419.81	29,057.37	76,704.25
Total payments	\$691,682.24	\$547,461.28	\$742,857.37	\$527,633.41
<i>Balance on hand, including funds</i>	<i>34,251.02</i>	<i>22,485.85</i>	<i>34,502.90</i>	<i>10,796.48</i>
GRAND TOTAL	\$725,933.26	\$569,947.13	\$777,360.27	\$538,429.89

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
REVENUE.	\$388,791.64	\$139,840.24	\$341,973.12	\$254,372.83
General	247,040.67	130,186.10	289,628.51	203,054.33
<i>Taxes</i>	<i>239,803.01</i>	<i>109,931.97</i>	<i>283,354.02</i>	<i>199,258.39</i>
Property, poll, and income	235,701.69	107,877.26	279,547.27	187,652.21
Corporation, bank, etc.	4,101.32	2,054.71	3,806.75	11,606.18
<i>Licenses and permits</i>	<i>507.50</i>	<i>236.50</i>	<i>402.00</i>	<i>355.00</i>
<i>Fines and forfeits</i>	<i>508.63</i>	<i>38.87</i>	<i>125.00</i>	—
<i>Grants and gifts</i>	<i>6,221.53</i>	<i>19,978.76</i>	<i>5,747.49</i>	<i>3,440.94</i>
For expenses	6,221.53	19,978.76	5,747.49	3,440.94
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	141,750.97	9,654.14	52,344.61	51,318.50
<i>Special assessments</i>	<i>1,659.10</i>	<i>426.81</i>	—	—
To meet expenses	1,659.10	426.81	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,395.84</i>	<i>5,451.91</i>	<i>8,677.42</i>	<i>8,560.08</i>
<i>Departmental</i>	<i>10,324.39</i>	<i>1,484.13</i>	<i>7,001.99</i>	<i>15,944.46</i>
General government	607.05	467.47	—	1,086.08
Protection of persons and property	313.75	230.10	69.46	136.81
Health and sanitation	401.42	—	453.00	1,448.23
Highways	54.00	3.00	170.00	267.51
Charities	2,735.17	686.56	4,477.46	5,257.88
Soldiers' benefits	264.00	95.00	306.00	1,158.25
Schools	3,719.00	—	1,441.67	6,440.58
Libraries	—	2.00	84.40	74.12
Recreation	—	—	—	—
Unclassified	2,230.00	—	—	75.00
<i>Public service enterprises</i>	<i>109,587.23</i>	—	<i>34,244.77</i>	<i>18,213.55</i>
Electric light	84,669.17	—	—	—
Water	24,898.56	—	34,244.77	18,213.55
All other	19.50	—	—	—
<i>Cemeteries</i>	<i>1,630.20</i>	<i>20.00</i>	—	<i>4,550.15</i>
<i>Interest</i>	<i>8,154.21</i>	<i>2,271.29</i>	<i>2,420.43</i>	<i>4,050.26</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,498.25	46.00	—	652.56
All other	4,655.96	2,225.29	2,420.43	3,397.70
NON-REVENUE.	\$305,707.00	\$133,986.26	\$236,046.05	\$275,154.57
Offsets to outlays	11,573.56	16,000.00	120.00	3,000.00
<i>Departmental</i>	<i>10,772.98</i>	<i>16,000.00</i>	<i>120.00</i>	<i>3,000.00</i>
<i>Public service enterprises</i>	<i>800.58</i>	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	254,000.00	105,000.00	206,500.00	240,000.00
<i>Loans, general purposes</i>	<i>9,000.00</i>	—	<i>6,500.00</i>	—
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>235,000.00</i>	<i>105,000.00</i>	<i>200,000.00</i>	<i>240,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	1,500.00	—	742.64
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	1,500.00	—	742.64
Refunds	982.93	531.78	200.36	1,882.36
Agency, trust, and investment	39,150.51	10,954.48	29,225.69	29,529.57
<i>Taxes and licenses for State</i>	<i>10,119.00</i>	<i>4,599.00</i>	<i>13,695.00</i>	<i>8,584.00</i>
<i>Taxes for county</i>	<i>13,741.58</i>	<i>6,229.50</i>	<i>14,410.62</i>	<i>15,318.40</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>15,289.93</i>	<i>125.98</i>	<i>1,120.07</i>	<i>5,627.17</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$400,365.20	\$155,840.24	\$342,093.12	\$257,372.83
Premiums	—	—	—	—
Municipal indebtedness	254,000.00	105,000.00	206,500.00	240,000.00
Transfers and refunds	982.93	2,031.78	200.36	2,625.00
Agency, trust, and investment	39,150.51	10,954.48	29,225.69	29,529.57
Total receipts	\$694,498.64	\$273,826.50	\$578,019.17	\$529,527.40
Balance on hand, including funds	38,627.33	5,971.21	49,777.99	42,865.30
GRAND TOTAL	\$733,125.97	\$279,797.71	\$627,797.16	\$572,392.70

Graded According to Population of 1930 — Continued.

PAYMENTS.	Ipswich POPULATION 5,599	Tewksbury POPULATION 5,585	Somerset POPULATION 5,398	Orange POPULATION 5,365
Maintenance	\$310,288.31	\$115,620.58	\$242,900.30	\$221,885.44
<i>Departmental</i>	<i>243,093.84</i>	<i>115,619.52</i>	<i>225,903.48</i>	<i>209,194.48</i>
General government	15,691.83	9,773.76	16,167.82	18,811.30
Protection of persons and property	29,071.64	7,741.40	28,943.64	17,877.33
Health and sanitation	9,138.02	3,027.66	13,490.31	6,462.40
Highways	42,381.24	31,634.68	42,164.11	34,750.96
Charities	26,802.05	4,759.66	24,971.96	32,813.45
Soldiers' benefits	2,974.50	297.00	1,278.00	4,088.90
Schools	106,473.02	55,702.48	92,553.82	83,849.09
Libraries	626.58	1,359.28	1,956.89	6,600.63
Recreation	2,934.79	388.47	1,950.73	1,757.81
Pensions	300.00	—	—	812.00
Unclassified	6,700.17	835.13	2,426.20	1,370.61
<i>Public service enterprises</i>	<i>63,730.68</i>	<i>—</i>	<i>16,996.82</i>	<i>7,775.95</i>
Electric light	52,422.69	—	—	—
Water	11,307.99	—	16,996.82	7,775.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,463.79</i>	<i>101.06</i>	<i>—</i>	<i>4,915.01</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	15,701.73	3,504.66	28,618.28	10,323.10
<i>Loans, general purposes</i>	<i>10,577.73</i>	<i>3,504.66</i>	<i>7,878.28</i>	<i>9,573.10</i>
<i>Loans, public service enterprises</i>	<i>5,124.00</i>	<i>—</i>	<i>20,740.00</i>	<i>750.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	58,649.20	25,646.06	43,404.78	11,539.26
<i>Departmental</i>	<i>29,147.00</i>	<i>25,646.06</i>	<i>19,135.60</i>	<i>10,497.21</i>
General government	269.50	—	1,460.40	136.85
Protection of persons and property	1,575.00	450.00	9,500.00	3,009.37
Health and sanitation	2,780.37	—	—	721.10
Highways	21,122.55	24,667.21	4,937.37	5,386.86
Charities	—	—	—	—
Schools	—	528.85	1,807.88	500.00
Libraries	—	—	315.00	31.66
Recreation	—	—	1,114.95	375.87
Unclassified	3,399.58	—	—	335.50
<i>Public service enterprises</i>	<i>29,022.30</i>	<i>—</i>	<i>24,269.18</i>	<i>692.05</i>
Electric light	26,698.10	—	—	—
Water	2,324.20	—	24,269.18	692.05
All other	—	—	—	—
<i>Cemeteries</i>	<i>479.90</i>	<i>—</i>	<i>—</i>	<i>350.00</i>
Municipal indebtedness	302,280.00	110,400.00	236,500.00	257,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>47,280.00</i>	<i>5,400.00</i>	<i>36,500.00</i>	<i>17,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>255,000.00</i>	<i>105,000.00</i>	<i>200,000.00</i>	<i>240,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,500.00	—	742.64
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>	<i>742.64</i>
Refunds	982.93	531.78	200.36	1,882.36
Agency, trust, and investment	40,268.51	12,402.68	29,225.69	29,590.57
<i>Taxes and licenses for State</i>	<i>10,119.00</i>	<i>4,599.00</i>	<i>13,695.00</i>	<i>8,584.00</i>
<i>Taxes for county</i>	<i>13,741.58</i>	<i>6,229.50</i>	<i>14,410.62</i>	<i>15,318.40</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16,407.93</i>	<i>1,574.18</i>	<i>1,120.07</i>	<i>5,688.17</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$325,990.04	\$119,125.24	\$271,518.58	\$232,208.54
Permanent debt (except from sinking funds)	47,280.00	5,400.00	36,500.00	17,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	58,649.20	25,646.06	43,404.78	11,539.26
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	255,000.00	105,000.00	200,000.00	240,000.00
Transfers (except to sinking funds) and refunds	982.93	2,031.78	200.36	2,625.00
Agency, trust, and investment	40,268.51	12,402.68	29,225.69	29,590.57
Total payments	\$728,170.68	\$269,605.76	\$580,849.41	\$533,463.37
Balance on hand, including funds	4,955.29	10,191.95	46,947.75	38,929.33
GRAND TOTAL	\$733,125.97	\$279,797.71	\$627,797.16	\$572,392.70

TABLE I. — *Summary of Financial Transactions. Towns*

	RECEIPTS	Foxborough POPULATION 5,347	Easton POPULATION 5,298
	REVENUE.	\$230,604.17	\$248,114.67
General		208,004.26	202,438.69
<i>Taxes</i>		<i>204,182.77</i>	<i>171,018.84</i>
Property, poll, and income		191,068.35	161,879.90
Corporation, bank, etc.		13,114.42	9,138.94
<i>Licenses and permits</i>		<i>288.60</i>	<i>561.50</i>
<i>Fines and forfeits</i>		<i>579.00</i>	<i>330.62</i>
<i>Grants and gifts</i>		<i>2,953.99</i>	<i>30,527.73</i>
For expenses		2,953.99	30,527.73
For outlays		—	—
<i>All other</i>		—	—
Commercial		22,599.91	45,675.98
<i>Special assessments</i>		<i>745.63</i>	<i>250.80</i>
To meet expenses		—	250.80
To meet outlays		745.63	—
<i>Privileges</i>		<i>9,063.43</i>	<i>12,093.64</i>
<i>Departmental</i>		<i>3,847.85</i>	<i>9,848.72</i>
General government		—	983.28
Protection of persons and property		49.30	116.36
Health and sanitation		380.27	730.71
Highways		208.90	80.25
Charities		1,976.35	3,886.22
Soldiers' benefits		435.47	244.00
Schools		660.60	3,805.40
Libraries		124.88	—
Recreation		—	—
Unclassified		12.08	2.50
<i>Public service enterprises</i>		<i>5,184.37</i>	—
Electric light		—	—
Water		5,184.37	—
All other		—	—
<i>Cemeteries</i>		—	—
<i>Interest</i>		<i>3,758.63</i>	<i>23,452.82</i>
On sinking funds		—	—
On trust and investment funds		799.48	21,297.88
All other		2,959.15	2,184.94
	NON-REVENUE.	\$244,614.02	\$200,848.66
Offsets to outlays		25,220.78	25,000.00
<i>Departmental</i>		<i>25,220.78</i>	<i>25,000.00</i>
<i>Public service enterprises</i>		—	—
<i>Cemeteries</i>		—	—
Municipal indebtedness		200,000.00	115,000.00
<i>Loans, general purposes</i>		—	—
<i>Loans, public service enterprises</i>		—	—
<i>Loans, cemeteries</i>		—	—
<i>Bonds refunded, current year</i>		—	—
<i>Temporary loans (including revenue loans)</i>		<i>200,000.00</i>	<i>115,000.00</i>
<i>Unpaid warrants or orders, current year</i>		—	—
<i>Premiums</i>		—	—
Transfers		162.84	23,540.64
<i>From sinking funds</i>		—	—
<i>All other</i>		162.84	23,540.64
Refunds		617.70	576.64
Agency, trust, and investment		18,612.70	36,731.38
<i>Taxes and licenses for State</i>		<i>7,781.00</i>	<i>8,675.00</i>
<i>Taxes for county</i>		<i>7,763.21</i>	<i>8,324.15</i>
<i>Reimbursements for grade crossings</i>		—	—
<i>Sinking and other permanent funds</i>		<i>419.85</i>	<i>1,120.59</i>
<i>All other</i>		<i>2,648.64</i>	<i>18,611.64</i>
	RECAPITULATION.		
Revenue and offsets to outlays		\$255,824.95	\$273,114.67
Premiums		—	—
Municipal indebtedness		200,000.00	115,000.00
Transfers and refunds		780.54	24,117.28
Agency, trust, and investment		18,612.70	36,731.38
Total receipts		\$475,218.19	\$448,963.33
Balance on hand, including funds		28,326.69	29,394.71
GRAND TOTAL		\$503,544.88	\$478,358.04

Graded According to Population of 1930 — Continued.

PAYMENTS	Foxborough POPULATION 5,347	Easton POPULATION 5,298
Maintenance	\$196,607.93	\$213,839.89
<i>Departmental</i>	<i>192,571.01</i>	<i>213,839.89</i>
General government	11,407.50	10,251.67
Protection of persons and property	20,606.71	13,838.68
Health and sanitation	8,878.77	9,795.85
Highways	45,246.08	42,819.06
Charities	26,102.01	22,427.84
Soldiers' benefits	2,246.50	1,950.82
Schools	73,057.04	107,977.34
Libraries	2,823.88	—
Recreation	399.68	107.84
Pensions	—	491.04
Unclassified	1,802.84	4,179.75
<i>Public service enterprises</i>	<i>4,036.92</i>	<i>—</i>
Electric light	—	—
Water	4,036.92	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>
Interest	11,021.62	7,533.48
<i>Loans, general purposes</i>	<i>9,956.62</i>	<i>7,533.48</i>
<i>Loans, public service enterprises</i>	<i>1,065.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	62,490.62	64,978.83
<i>Departmental</i>	<i>58,815.07</i>	<i>64,978.83</i>
General government	348.00	—
Protection of persons and property	4,194.69	13,380.50
Health and sanitation	—	—
Highways	41,887.48	48,150.89
Charities	—	—
Schools	125.27	3,447.44
Libraries	—	—
Recreation	12,259.63	—
Unclassified	—	—
<i>Public service enterprises</i>	<i>3,675.55</i>	<i>—</i>
Electric light	—	—
Water	3,675.55	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	184,000.00	107,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,000.00</i>	<i>7,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	162.84	23,540.64
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>162.84</i>	<i>23,540.64</i>
Refunds	617.70	576.64
Agency, trust, and investment	19,285.59	36,812.67
<i>Taxes and licenses for State</i>	<i>7,781.00</i>	<i>8,675.00</i>
<i>Taxes for county</i>	<i>7,763.21</i>	<i>8,324.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,092.74</i>	<i>1,201.88</i>
<i>All other</i>	<i>2,648.64</i>	<i>18,611.64</i>
RECAPITULATION.		
Maintenance and interest	\$207,629.55	\$221,373.37
Permanent debt (except from sinking funds)	14,000.00	7,500.00
Sinking fund requirements from revenue	—	—
Outlays	62,490.62	64,978.83
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	170,000.00	100,000.00
Transfers (except to sinking funds) and refunds	780.54	24,117.28
Agency, trust, and investment	19,285.59	36,812.67
Total payments	\$474,186.30	\$454,782.15
<i>Balance on hand, including funds</i>	<i>29,358.58</i>	<i>23,575.89</i>
GRAND TOTAL	\$503,544.88	\$478,358.04

TABLE I. — Summary of Financial Transactions. Towns

AGGREGATE RECEIPTS (83 TOWNS).		POPULATION 914,547
REVENUE.		\$56,908,374.70
General		44,424,182.24
<i>Taxes</i>		<i>43,126,214.01</i>
Property, poll, and income		41,135,928.61
Corporation, bank, etc.		1,990,285.40
<i>Licenses and permits</i>		<i>112,134.69</i>
<i>Fines and forfeits</i>		<i>78,137.24</i>
<i>Grants and gifts</i>		<i>1,107,143.61</i>
For expenses		947,838.09
For outlays		159,305.52
All other		552.69
Commercial		12,484,192.46
<i>Special assessments</i>		<i>605,017.42</i>
To meet expenses		110,411.03
To meet outlays		494,606.39
<i>Privileges</i>		<i>1,947,817.98</i>
<i>Departmental</i>		<i>1,936,350.74</i>
General government		105,292.05
Protection of persons and property		55,911.95
Health and sanitation		295,986.08
Highways		48,260.54
Charities		2,803,348.12
Soldiers' benefits		54,951.65
Schools		421,291.08
Libraries		30,653.24
Recreation		15,194.13
Unclassified		105,461.90
<i>Public service enterprises</i>		<i>6,858,063.80</i>
Electric light		3,106,508.64
Water		3,654,367.60
All other		97,187.56
<i>Cemeteries</i>		<i>224,225.99</i>
<i>Interest</i>		<i>912,716.63</i>
On sinking funds		23,049.07
On trust and investment funds		198,353.37
All other		691,314.09
NON-REVENUE.		\$44,903,342.99
Offsets to outlays		1,127,782.77
<i>Departmental</i>		<i>1,019,044.62</i>
<i>Public service enterprises</i>		<i>108,738.15</i>
<i>Cemeteries</i>		<i>-</i>
Municipal indebtedness		37,657,366.14
<i>Loans, general purposes</i>		<i>4,102,222.63</i>
<i>Loans, public service enterprises</i>		<i>966,655.00</i>
<i>Loans, cemeteries</i>		<i>-</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>32,476,934.71</i>
<i>Unpaid warrants or orders, current year</i>		<i>56,572.63</i>
<i>Premiums</i>		<i>54,981.22</i>
Transfers		329,317.86
<i>From sinking funds</i>		<i>45,700.00</i>
All other		283,617.86
Refunds		195,635.31
Agency, trust, and investment		5,593,240.91
<i>Taxes and licenses for State</i>		<i>1,760,676.38</i>
<i>Taxes for county</i>		<i>2,402,328.05</i>
<i>Reimbursements for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>1,361,659.76</i>
All other		68,576.72
RECAPITULATION.		
Revenue and offsets to outlays		\$58,036,157.47
Premiums		54,981.22
Municipal indebtedness		37,602,384.92
Transfers and refunds		524,953.17
Agency, trust, and investment		5,593,240.91
Total receipts		\$101,811,717.69
Balance on hand, including funds		7,640,100.43
GRAND TOTAL		\$109,451,818.12

¹ Includes \$391.12 from administration of trust funds.² Includes \$152,016.33 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 102.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (83 TOWNS).		POPULATION 914,547
Maintenance		\$44,870,817.84
<i>Departmental</i>		<i>40,000,519.05</i>
General government		2,502,084.52
Protection of persons and property		5,650,401.71
Health and sanitation		2,743,324.78
Highways		5,738,727.90
Charities		¹ 4,445,802.81
Soldiers' benefits		584,080.77
Schools		15,907,260.27
Libraries		799,321.77
Recreation		917,295.71
Pensions		122,195.40
Unclassified		590,023.41
<i>Public service enterprises</i>		<i>4,512,208.86</i>
Electric light		² 2,341,231.70
Water		2,071,926.61
All other		99,050.55
<i>Cemeteries</i>		<i>351,212.04</i>
<i>Administration of trust funds</i>		<i>6,877.89</i>
Interest		2,683,885.37
<i>Loans, general purposes</i>		<i>2,149,737.31</i>
<i>Loans, public service enterprises</i>		<i>534,148.06</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		13,110,500.37
<i>Departmental</i>		<i>10,705,475.64</i>
General government		249,530.75
Protection of persons and property		528,686.53
Health and sanitation		2,103,062.37
Highways		4,394,688.16
Charities		³ 95,627.89
Schools		2,429,143.52
Libraries		302,824.42
Recreation		490,191.86
Unclassified		111,720.14
<i>Public service enterprises</i>		<i>2,348,194.50</i>
Electric light		² 656,196.67
Water		1,691,997.83
All other		—
<i>Cemeteries</i>		<i>56,830.23</i>
Municipal indebtedness		36,402,487.96
<i>From sinking funds</i>		<i>45,700.00</i>
<i>From revenue and other sources</i>		<i>* 5,205,735.45</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>31,133,200.00</i>
<i>Warrants or orders, previous years</i>		<i>17,852.51</i>
Transfers		329,317.86
<i>To sinking funds from revenue</i>		<i>8,194.89</i>
<i>All other</i>		<i>321,122.97</i>
Refunds		195,635.31
Agency, trust, and investment		5,528,437.59
<i>Taxes and licenses for State</i>		<i>1,760,676.38</i>
<i>Taxes for county</i>		<i>2,402,328.05</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,296,856.44</i>
<i>All other</i>		<i>68,576.72</i>
RECAPITULATION.		
Maintenance and interest		\$47,554,703.21
Permanent debt (except from sinking funds)		* 5,205,735.45
Sinking fund requirements from revenue		8,194.89
Outlays		13,110,500.37
Permanent debt from sinking funds		45,700.00
Bonds refunded, current year		—
Temporary loans		31,151,052.51
Transfers (except to sinking funds) and refunds		516,758.28
Agency, trust, and investment		5,528,437.59
Total payments		\$103,121,082.30
Balance on hand, including funds		6,330,735.82
GRAND TOTAL		\$109,451,818.12

¹ Includes \$251,370.67 for municipal general hospitals.² Includes gas. See footnotes on pp. 87 and 103.³ Includes \$60,953.51 for municipal general hospitals.⁴ Includes \$5,017.53 paid from offsets to outlays; \$2,837.82 serial loan paid from sinking fund surplus; \$2,040 paid to the county for debt incurred for bridge purposes.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1931.*

TOWNS. (Population over 5,000)	TOTALS	TEMPORARY LOANS			Warrants or Orders
		Loans for General Purposes	Loans for Public Service Enterprises	Revenue Other	
Brookline	\$2,767,425.00	\$2,421,425.00	\$346,000.00	—	—
Arlington	2,251,721.32	1,733,500.00	297,000.00	\$200,000.00	\$21,221.32
Watertown	2,497,000.00	1,886,000.00	61,000.00	550,000.00	—
Frammingham	2,279,800.00	1,465,800.00	414,000.00	400,000.00	—
Belmont	1,596,000.00	1,421,000.00	175,000.00	—	—
Methuen	1,019,280.00	628,900.00	165,380.00	225,000.00	—
Weymouth	1,347,500.00	905,000.00	142,500.00	300,000.00	—
Winthrop	801,200.00	455,200.00	96,000.00	250,000.00	—
West Springfield	1,655,500.00	1,317,500.00	93,000.00	245,000.00	—
Milton	1,263,000.00	782,000.00	408,000.00	75,000.00	—
Wakefield	1,511,000.00	862,000.00	349,000.00	300,000.00	—
Braintree	1,549,000.00	1,172,000.00	52,000.00	325,000.00	—
Greenfield	523,000.00	373,000.00	100,000.00	50,000.00	—
Dedham	689,845.00	689,845.00	—	—	—
Norwood	1,434,548.55	1,167,000.00	54,000.00	200,000.00	11,948.55
Milford	353,000.00	148,000.00	—	205,000.00	—
Saugus	407,500.00	114,000.00	43,500.00	250,000.00	—
Southbridge	243,050.00	133,050.00	—	110,000.00	—
Natick	1,045,432.00	492,100.00	153,332.00	400,000.00	—
Plymouth	357,883.32	254,500.00	3,333.32	100,000.00	50.00
Webster	718,000.00	493,000.00	—	225,000.00	—
Danvers	864,400.00	504,000.00	360,400.00	—	—
Clinton	146,903.13	9,000.00	4,500.00	127,400.00	—
Winchester	1,246,000.00	1,114,000.00	32,000.00	100,000.00	—
Adams	605,000.00	455,000.00	—	150,000.00	—
Amesbury	437,250.00	143,750.00	143,500.00	150,000.00	6,003.13
Wellesley	1,625,000.00	1,044,000.00	381,000.00	200,000.00	—
Easthampton	178,177.53	58,177.53	—	120,000.00	—
Fairhaven	407,655.00	317,655.00	—	90,000.00	—
Needham	1,522,000.00	1,158,000.00	64,000.00	300,000.00	—
Athol	368,000.00	208,000.00	109,000.00	50,000.00	—
Swampscott	855,350.00	692,350.00	63,000.00	100,000.00	—
North Attleborough	360,000.00	222,000.00	63,000.00	75,000.00	—
Stonham	537,000.00	366,000.00	21,000.00	150,000.00	—
Andover	326,000.00	308,000.00	18,000.00	—	—
Reading	801,500.00	338,000.00	213,500.00	250,000.00	—
Northbridge	208,725.79	204,000.00	—	—	—
Palmer	257,000.00	182,000.00	—	75,000.00	—
Lexington	1,222,500.00	647,500.00	275,000.00	300,000.00	—
Bridgewater	569,000.00	65,000.00	439,000.00	65,000.00	—
Ludlow	303,000.00	273,000.00	—	30,000.00	—
					4,725.79

Dartmouth	621,625.00	331,625.00	240,000.00	50,000.00	-
Marblehead	817,000.00	582,000.00	235,000.00	-	-
Middleborough	211,000.00	115,000.00	46,000.00	50,000.00	-
Hudson	479,050.00	287,500.00	171,550.00	20,000.00	-
Stoughton	541,500.00	305,500.00	46,000.00	190,000.00	-
Montague	190,000.00	190,000.00	8,000.00	-	-
Whitman	310,000.00	200,000.00	10,000.00	100,000.00	-
Rockland	366,000.00	231,000.00	-	135,000.00	-
Concord	744,500.00	455,000.00	214,500.00	75,000.00	-
Ware	141,950.00	92,950.00	9,000.00	40,000.00	-
Walpole	715,500.00	438,500.00	202,000.00	75,000.00	-
Barnstable	305,000.00	161,000.00	-	144,000.00	-
Maynard	298,000.00	298,000.00	-	-	-
Agawam	467,500.00	301,000.00	66,500.00	100,000.00	-
Grafton	127,000.00	52,000.00	-	75,000.00	-
Franklin	453,925.00	282,925.00	91,000.00	80,000.00	-
Chelmsford	173,244.00	98,244.00	-	75,000.00	-
North Andover	171,000.00	138,000.00	3,000.00	30,000.00	-
Millbury	166,000.00	66,000.00	-	100,000.00	-
Dracut	222,799.74	82,000.00	-	140,000.00	799.74
Shrewsbury	484,500.00	197,500.00	112,000.00	175,000.00	-
South Hadley	354,000.00	346,000.00	8,000.00	-	-
Hingham	238,500.00	238,500.00	-	-	-
Randolph	261,500.00	167,500.00	14,000.00	80,000.00	-
Westborough	150,500.00	75,500.00	-	-	-
Mansfield	315,160.31	122,500.00	120,500.00	75,000.00	-
Uxbridge	102,500.00	59,000.00	23,500.00	60,234.71	-
Spencer	179,300.00	113,800.00	30,500.00	20,000.00	-
Winchendon	249,000.00	199,000.00	-	50,000.00	-
Auburn	206,150.00	136,150.00	-	70,000.00	-
Great Barrington	103,000.00	83,000.00	-	-	20,000.00
Amherst	168,500.00	168,500.00	-	-	-
Billerica	312,000.00	239,000.00	48,000.00	25,000.00	-
Abington	214,000.00	16,000.00	58,000.00	140,000.00	-
Canton	162,000.00	62,000.00	25,000.00	75,000.00	-
Wareham	16,500.00	16,500.00	-	-	-
Ipawich	336,850.00	137,800.00	124,050.00	75,000.00	-
Tewksbury	55,200.00	10,200.00	-	45,000.00	-
Somerset	641,000.00	144,000.00	497,000.00	-	-
Orange	231,900.00	123,400.00	18,500.00	90,000.00	-
Foxborough	357,500.00	113,000.00	139,500.00	105,000.00	-
Easton	150,000.00	135,000.00	-	15,000.00	-
83 Towns	\$51,972,300.69	\$34,837,346.53	\$7,700,045.32	\$9,356,634.71	\$56,674.13

¹ In anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1931.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1931, together with the supplemental assessment of December, 1931.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as found in Norwood (see footnote on Table II), and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

TOWNS. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater	9,055	8.7	\$5,772,840	\$504,000.00	—	\$504,000.00
2 Hudson	8,469	6.1	7,495,134	459,050.00	—	459,050.00
3 Danvers	12,957	6.0	12,992,163	864,400.00	\$90,203.03	774,196.97
4 Concord	7,477	5.9	10,205,898	669,500.00	70,505.10	598,994.90
5 Framingham	22,210	5.1	36,804,751	1,879,800.00	—	1,879,800.00
6 Wakefield	16,318	5.0	24,020,213	1,211,000.00	—	1,211,000.00
7 Needham	10,845	5.0	24,532,736	1,222,000.00	—	1,222,000.00
8 Somerset	5,398	4.8	13,436,736	641,000.00	—	641,000.00
9 West Springfield	16,684	4.7	29,496,815	1,410,500.00	25,000.00	1,385,500.00
10 Dartmouth	8,778	4.6	12,424,240	571,625.00	—	571,625.00
11 Braintree	15,712	4.5	27,004,705	1,224,000.00	—	1,224,000.00
12 Norwood	15,049	4.4	27,865,372	1,221,000.00	—	1,221,000.00
13 Maynard	7,156	4.2	7,126,761	298,000.00	—	298,000.00
14 Lexington	9,467	4.2	22,172,271	922,500.00	—	922,500.00
15 Webster	12,992	4.0	12,198,511	493,000.00	—	493,000.00
16 Foxborough	5,347	4.0	6,248,689	252,500.00	—	252,500.00
17 Methuen	21,069	3.8	20,003,169	794,280.00	25,000.00	769,280.00
18 Franklin	7,028	3.8	9,764,209	373,925.00	—	373,925.00
19 Stoughton	8,204	3.8	9,206,312	351,500.00	—	351,500.00
20 Marblehead	8,668	3.8	21,427,901	817,000.00	—	817,000.00
21 Agawam	7,095	3.7	9,979,280	367,500.00	—	367,500.00
22 Walpole	7,273	3.7	17,413,528	640,500.00	—	640,500.00
23 Wellesley	11,439	3.6	39,144,002	1,425,000.00	—	1,425,000.00
24 Shrewsbury	6,910	3.5	8,787,745	309,500.00	—	309,500.00
25 Watertown	34,913	3.4	56,791,427	1,947,000.00	—	1,947,000.00
26 Adams	12,697	3.4	13,291,124	455,000.00	—	455,000.00
27 South Hadley	6,773	3.4	10,384,052	354,000.00	—	354,000.00
28 Winchendon	6,202	3.3	5,941,462	199,000.00	—	199,000.00
29 Winchester	12,719	3.3	34,386,790	1,146,000.00	—	1,146,000.00
30 Ipswich	5,599	3.3	7,981,287	261,850.00	—	261,850.00
31 Reading	9,767	3.2	16,977,694	551,500.00	—	551,500.00
32 Belmont	21,748	3.1	49,750,973	1,596,000.00	49,006.82	1,546,993.18
33 Milton	16,434	3.1	38,397,351	1,188,000.00	—	1,188,000.00
34 Spencer	6,272	3.0	4,745,113	144,300.00	—	144,300.00
35 Natick	13,589	3.0	20,349,780	645,432.00	26,679.63	618,752.37
36 Swampscott	10,346	3.0	25,007,535	755,350.00	—	755,350.00
37 Arlington	36,094	2.9	66,089,476	2,030,500.00	120,128.58	1,910,371.42
38 Randolph	6,553	2.8	6,381,201	181,500.00	—	181,500.00
39 Billerica	5,880	2.8	10,213,352	287,000.00	—	287,000.00
40 Rockland	7,524	2.7	8,564,122	231,000.00	—	231,000.00
41 Dedham	15,136	2.6	26,590,608	689,845.00	—	689,845.00
42 No. Attleborough	10,197	2.6	11,116,930	285,000.00	—	285,000.00
43 Fairhaven	10,951	2.6	12,409,024	317,655.00	—	317,655.00
44 Amesbury	11,899	2.5	11,434,921	287,250.00	—	287,250.00
45 Orange	5,365	2.4	5,811,297	141,900.00	—	141,900.00
46 Whitman	7,638	2.4	8,673,556	210,000.00	—	210,000.00
47 Stoneham	10,060	2.4	16,169,052	387,000.00	—	387,000.00
48 Easton	5,298	2.4	5,659,821	135,000.00	—	135,000.00
49 Ludlow	8,876	2.4	11,531,390	273,000.00	—	273,000.00
50 Athol	10,677	2.3	11,818,420	318,000.00	46,075.06	271,924.94
51 Mansfield	6,364	2.3	8,049,886	243,000.00	60,000.00	183,000.00
52 Weymouth	20,882	2.2	48,093,846	1,047,500.00	—	1,047,500.00
53 Northbridge	9,713	2.2	9,423,897	204,000.00	—	204,000.00
54 Auburn	6,147	2.1	6,367,189	136,150.00	—	136,150.00
55 Winthrop	16,852	2.0	27,399,506	551,200.00	—	551,200.00
56 Dracut	6,912	1.9	4,339,606	82,000.00	—	82,000.00
57 Montague	8,081	1.8	10,800,032	199,000.00	—	199,000.00
58 Greenfield	15,500	1.8	25,955,848	473,000.00	—	473,000.00
59 Andover	9,969	1.7	18,920,202	326,000.00	—	326,000.00
60 Amherst	5,888	1.7	9,939,085	168,500.00	—	168,500.00
61 Middleborough	8,608	1.7	9,740,039	161,000.00	—	161,000.00
62 North Andover	6,961	1.6	8,755,953	141,000.00	—	141,000.00
63 Palmer	9,577	1.5	11,857,650	182,000.00	—	182,000.00
64 Brookline	47,490	1.5	180,710,648	2,767,425.00	—	2,767,425.00
65 Westborough	6,409	1.5	5,041,591	75,500.00	—	75,500.00
66 Hingham	6,657	1.5	16,070,979	238,500.00	—	238,500.00
67 Ware	7,385	1.4	7,367,094	101,950.00	—	101,950.00
68 Chelmsford	7,022	1.4	7,179,711	98,244.00	—	98,244.00

TABLE III. — *Relation of Indebtedness to Valuation — 1931 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Abington . . .	5,872	1.2	\$6,261,196	\$74,000.00	—	\$74,000.00
70 Great Barrington . . .	5,934	1.1	9,730,214	103,000.00	—	103,000.00
71 Uxbridge . . .	6,285	1.0	7,885,775	82,500.00	—	82,500.00
72 Southbridge . . .	14,264	1.0	12,747,310	133,050.00	—	133,050.00
73 Millbury . . .	6,957	1.0	6,342,426	66,000.00	—	66,000.00
74 Saugus . . .	14,700	1.0	15,390,000	157,500.00	—	157,500.00
75 Plymouth . . .	13,042	1.0	25,750,759	257,833.32	—	257,833.32
76 Grafton . . .	7,030	1.0	5,336,366	52,000.00	—	52,000.00
77 Canton . . .	5,816	0.9	9,312,968	87,000.00	—	87,000.00
78 Milford . . .	14,741	0.9	16,059,369	148,000.00	—	148,000.00
79 Barnstable . . .	7,271	0.7	24,521,814	161,000.00	—	161,000.00
80 Easthampton . . .	11,323	0.5	12,280,132	58,177.53	—	58,177.53
81 Tewksbury . . .	5,585	0.2	4,274,808	10,200.00	—	10,200.00
82 Wareham . . .	5,686	0.1	13,162,644	16,500.00	—	16,500.00
83 Clinton . . .	12,817	0.1	14,228,497	13,500.00	—	13,500.00
83 Towns . . .	914,547	2.8	\$1,511,288,779	\$42,557,391.85	\$512,598.22	\$42,044,793.63

TABLE IV. — Debt Transactions for 1931 Classified by Character of Obligation.

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 134), or payments to counties on account of debt incurred for bridge purposes. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 80 to 125, under the section "Municipal Indebtedness."

Towns. (Population over 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline	\$585,000.00	—	\$1,200,000.00	—	—	\$357,925.00	\$26,500.00	\$1,200,000.00	—	—
Arlington	250,000.00	\$60,000.00	900,000.00	—	—	158,000.00	37,000.00	900,000.00	—	\$13,354.65
Watertown	228,000.00	—	1,550,000.00	—	—	222,000.00	41,000.00	1,400,000.00	—	—
Frammingham	110,000.00	50,000.00	900,000.00	—	—	126,900.00	32,000.00	800,000.00	—	—
Belmont	130,000.00	15,000.00	500,000.00	—	—	146,500.00	16,500.00	500,000.00	—	—
Methuen	15,000.00	107,880.00	825,000.00	\$22,000.00	—	80,500.00	7,000.00	900,000.00	\$20,000.00	—
Weymouth	—	34,500.00	900,000.00	—	—	84,000.00	17,500.00	1,200,000.00	—	—
Winthrop	48,000.00	45,000.00	500,000.00	83,000.00	—	83,700.00	8,000.00	420,000.00	93,000.00	—
West Springfield	100,000.00	—	1,045,000.00	—	—	117,500.00	8,000.00	1,124,000.00	—	—
Milton	57,000.00	90,000.00	675,000.00	—	—	84,000.00	25,000.00	650,000.00	40,000.00	—
Wakfield	—	—	750,000.00	—	—	94,500.00	42,500.00	700,000.00	—	—
Braintree	444,000.00	—	775,000.00	250,000.00	—	89,000.00	8,000.00	650,000.00	—	—
Greenfield	—	—	550,000.00	—	—	37,000.00	23,000.00	500,000.00	—	—
Dedham	291,020.00	3,000.00	400,000.00	1,600.00	—	59,875.00	—	400,000.00	—	—
Norwood	78,500.00	—	700,000.00	—	11,948.55	135,200.00	15,000.00	600,000.00	—	2,391.93
Milford	—	—	505,000.00	—	—	37,000.00	—	480,000.00	—	—
Saugus	—	—	505,000.00	—	—	16,500.00	8,000.00	425,000.00	—	—
Southbridge	21,800.00	—	525,000.00	—	—	23,610.00	—	561,500.00	—	—
Natick	35,500.00	29,775.00	700,000.00	—	—	71,300.00	19,733.00	690,000.00	—	—
Plymouth	—	—	500,000.00	50.00	—	43,500.00	10,666.66	450,000.00	—	—
Woburn	—	—	425,000.00	—	—	75,500.00	—	385,000.00	—	—
Webster	—	—	200,000.00	—	—	29,000.00	26,200.00	200,000.00	—	—
Danvers	3,000.00	—	527,400.00	—	—	4,000.00	4,500.00	475,000.00	—	—
Clinton	347,000.00	—	525,000.00	—	—	80,000.00	4,000.00	425,000.00	—	—
Windsor	36,000.00	—	450,000.00	—	6,003.13	54,000.00	—	300,000.00	—	—
Adams	—	—	410,000.00	—	—	47,750.00	18,500.00	410,000.00	—	—
Amesbury	130,000.00	60,000.00	600,000.00	—	—	78,000.00	34,000.00	500,000.00	—	—
Wellesley	34,177.53	—	420,000.00	—	—	12,000.00	—	400,000.00	—	—
Easthampton	190,000.00	—	740,000.00	—	—	31,300.00	—	700,000.00	—	—
Fairhaven	30,000.00	—	300,000.00	—	—	89,500.00	15,000.00	300,000.00	—	—
Needham	—	—	300,000.00	—	—	22,000.00	—	300,000.00	—	—
Swampscott	50,000.00	10,000.00	315,000.00	—	—	8,000.00	—	300,000.00	—	—
North Attleborough	10,000.00	10,000.00	425,000.00	—	—	51,000.00	10,000.00	240,000.00	—	—
Stoneman	—	—	250,000.00	—	—	16,000.00	9,000.00	250,000.00	—	—
Andover	—	90,000.00	325,000.00	8,000.00	—	41,000.00	21,000.00	275,000.00	8,000.00	—
Reading	—	—	250,000.00	—	—	22,000.00	—	250,000.00	—	—
Northbridge	—	—	375,000.00	—	4,624.34	30,000.00	—	350,000.00	—	2,055.93
Palmer	—	—	625,000.00	—	—	85,000.00	32,000.00	625,000.00	—	—
Lexington	70,000.00	65,000.00	625,000.00	—	—	—	—	—	—	—

Bridgewater					44,000.00	165,000.00			10,000.00	17,000.00	150,000.00	30,000.00	
Ludlow						240,000.00			21,500.00		240,000.00		
Dartmouth					50,000.00	200,000.00			34,625.00	12,500.00	230,000.00		
Marblehead					90,000.00	150,000.00			65,000.00	20,000.00	150,000.00		
Middleborough						200,000.00			15,000.00	8,400.00	250,000.00		
Hudson					10,000.00	160,000.00		4,000.00	33,000.00	21,850.00	140,000.00	4,000.00	
Stoughton						340,000.00			23,500.00	10,000.00	285,000.00		
Montague						175,000.00			17,000.00	3,000.00	175,000.00		
Whitman					5,000.00	230,000.00			25,000.00	6,000.00	230,000.00		
Rockland						385,000.00			46,000.00	19,500.00	400,000.00		
Concord					6,000.00	375,000.00			12,550.00	1,000.00	220,000.00		
Ware					2,000.00	240,000.00			26,000.00	39,800.00	225,000.00		
Walpole					150,000.00	300,000.00			31,000.00		650,000.00		
Barnstable						694,000.00			13,000.00		50,000.00		
Maynard						50,000.00			34,000.00	5,500.00	275,000.00		
Agawam					7,500.00	300,000.00			3,500.00		125,000.00		
Grafton						150,000.00			20,000.00	16,000.00	250,000.00		
Franklin					57,925.00	265,000.00			13,916.00		190,000.00		
Chelmsford						225,000.00			21,000.00	1,000.00	290,000.00		
North Andover					12,000.00	300,000.00			24,500.00		160,000.00		
Millbury					6,000.00	170,000.00			9,000.00		175,000.00		
Draut						205,000.00	799.74		30,450.00	15,500.00	320,000.00		
Shrewsbury						325,000.00			25,500.00	2,000.00	130,000.00		
South Hadley						130,000.00			44,000.00				
Hingham									17,500.00	2,000.00	165,000.00		
Randolph						175,000.00			25,000.00		140,700.00		
Westborough						161,700.00			13,000.00	13,700.00	180,000.00		
Mansfield						190,234.71	11,925.60		15,000.00	8,000.00	180,000.00		
Uxbridge						160,000.00			12,500.00	2,500.00	75,000.00		
Spencer					2,300.00	110,000.00			19,500.00		250,000.00		
Winchendon						250,000.00			21,650.00		205,000.00		
Auburn						200,000.00			41,000.00		215,000.00		
Great Barrington						215,000.00		20,000.00	30,600.00		75,000.00		
Amherst						75,000.00			30,000.00	8,000.00	150,000.00		
Billerica					15,000.00	175,000.00			3,200.00	5,000.00	210,000.00		
Abington						240,000.00			10,000.00	9,000.00	250,000.00		
Canton						275,000.00			5,000.00		125,000.00		
Wareham						125,000.00			31,430.00	15,850.00	255,000.00		
Ipswich					10,000.00	225,000.00			5,400.00		105,000.00		
Tewksbury						105,000.00			13,500.00	23,000.00	200,000.00		
Somerset					6,500.00	300,000.00			16,000.00	1,500.00	240,000.00		
Orange						240,000.00			14,000.00		170,000.00		
Foxborough						200,000.00			7,500.00		100,000.00		
Easton						115,000.00							
83 Towns		\$4,102,222.53	\$966,655.00	\$32,088,334.71	\$388,600.00	\$56,572.68			\$4,008,781.00	\$852,999.66	\$30,682,200.00	\$451,000.00	\$17,852.51

TABLE V. — *Sinking and Loan Fund Payments to the State — 1931.*

Towns. (Population over 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline . . .	\$85,395.09	—	\$85,395.09	\$37,945.17	\$17,334.89	\$30,115.03
Arlington . . .	23,735.04	—	23,735.04	5,858.42	6,047.95	11,828.67
Watertown . . .	30,449.00	—	30,449.00	12,738.31	5,822.67	11,888.02
Belmont . . .	15,757.87	—	15,757.87	3,705.05	3,837.20	8,215.62
Weymouth . . .	33,085.09	—	33,085.09	28,434.08	4,651.01	—
Winthrop . . .	11,578.15	—	11,578.15	2,628.37	2,649.36	6,300.42
Milton . . .	19,746.06	\$1,125.39	18,620.67	8,751.97	3,995.53	5,873.17
Wakefield . . .	4,923.34	—	4,923.34	2,448.92	2,474.42	—
Braintree . . .	24,125.80	—	24,125.80	21,586.65	2,539.15	—
Dedham . . .	9,310.08	1,016.48	8,293.60	5,634.82	2,658.78	—
Norwood . . .	30,696.91	1,960.36	28,736.55	28,736.55	—	—
Saugus . . .	1,430.58	—	1,430.58	—	1,430.58	—
Winchester . . .	6,384.18	—	6,384.18	3,177.27	3,206.91	—
Wellesley . . .	11,042.72	—	11,042.72	7,583.04	3,459.68	—
Needham . . .	18,086.21	—	18,086.21	15,898.97	2,187.24	—
Swampscott . . .	7,442.04	—	7,442.04	—	2,734.16	4,707.88
Stoneham . . .	6,387.17	—	6,387.17	1,351.13	1,362.16	3,673.88
Reading . . .	1,646.69	—	1,646.69	1,646.69	—	—
Lexington . . .	5,141.59	—	5,141.59	1,266.68	—	3,874.91
Stoughton . . .	10,563.81	435.63	10,128.18	10,128.18	—	—
Walpole . . .	16,366.46	471.94	15,894.52	15,894.52	—	—
Hingham . . .	1,528.89	—	1,528.89	—	1,528.89	—
Canton . . .	12,792.02	1,488.42	11,303.60	10,226.98	1,076.62	—
Totals . . .	\$387,614.79	\$6,498.22	\$381,116.57	\$225,641.77	\$68,997.20	\$86,477.60

The following towns over 5,000 population made no sinking and loan fund payments in 1931 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dartmouth	Marblehead	Rockland
Adams	Dracut	Maynard	Shrewsbury
Agawam	Easthampton	Methuen	Somerset
Amesbury	Easton	Middleborough	Southbridge
Amherst	Fairhaven	Milford	South Hadley
Andover	Foxborough	Millbury	Spencer
Athol	Framingham	Montague	Tewksbury
Auburn	Franklin	Natick	Uxbridge
Barnstable	Grafton	North Andover	Ware
Billerica	Great Barrington	North Attleborough	Wareham
Bridgewater	Greenfield	Northbridge	Webster
Chelmsford	Hudson	Orange	Westborough
Clinton	Ipswich	Palmer	West Springfield
Concord	Ludlow	Plymouth	Whitman
Danvers	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1931.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline . . .	\$468,945.09	¹ \$383,550.00	—	\$85,395.09	81.8	—	18.2
Arlington . . .	220,735.04	195,000.00	\$2,000.00	23,735.04	88.3	0.9	10.8
Watertown . . .	293,449.00	263,000.00	—	30,449.00	89.6	—	10.4
Framingham . . .	158,900.00	158,900.00	—	—	100.0	—	—
Belmont . . .	179,885.20	163,000.00	1,127.33	15,757.87	90.6	0.6	8.8
Methuen . . .	84,397.14	² 84,397.14	—	—	100.0	—	—
Weymouth . . .	134,585.09	101,500.00	—	33,085.09	75.4	—	24.6
Winthrop . . .	103,278.15	91,700.00	—	11,578.15	88.8	—	11.2
West Springfield . . .	125,500.00	125,500.00	—	—	100.0	—	—
Milton . . .	128,746.06	109,000.00	—	19,746.06	84.7	—	15.3
Wakefield . . .	141,923.34	137,000.00	—	4,923.34	96.5	—	3.5
Braintree . . .	121,125.80	97,000.00	—	24,125.80	80.1	—	19.9
Greenfield . . .	60,000.00	60,000.00	—	—	100.0	—	—
Dedham . . .	69,185.08	59,875.00	—	9,310.08	86.5	—	13.5
Norwood . . .	180,896.91	150,200.00	—	30,696.91	83.0	—	17.0
Milford . . .	37,000.00	37,000.00	—	—	100.0	—	—
Saugus . . .	25,930.58	24,500.00	—	1,430.58	94.5	—	5.5
Southbridge . . .	20,772.18	³ 20,772.18	—	—	100.0	—	—
Natick . . .	79,533.00	79,533.00	—	—	100.0	—	—
Plymouth . . .	54,166.66	54,166.66	—	—	100.0	—	—

¹ Serial loans amounting to \$875 were paid from offsets to outlays.

² Serial loans amounting to \$3,102.86 were paid from offsets to outlays.

³ Serial loans amounting to \$2,837.82 were paid from sinking fund surplus.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1931—*
Concluded.

Towns. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Webster	\$75,500.00	\$75,500.00	—	—	100.0	—	—
Danvers	52,766.56	48,200.00	\$4,566.56	—	91.3	8.7	—
Clinton	8,500.00	8,500.00	—	—	100.0	—	—
Winchester	90,384.18	84,000.00	—	\$6,384.18	92.9	—	7.1
Adams	54,000.00	54,000.00	—	—	100.0	—	—
Amesbury	66,250.00	66,250.00	—	—	100.0	—	—
Wellesley	123,042.72	112,000.00	—	11,042.72	91.0	—	9.0
Easthampton	12,000.00	12,000.00	—	—	100.0	—	—
Fairhaven	31,300.00	31,300.00	—	—	100.0	—	—
Needham	122,586.21	104,500.00	—	18,086.21	85.2	—	14.8
Athol	42,000.00	42,000.00	—	—	100.0	—	—
Swampscott	87,642.04	80,200.00	—	7,442.04	91.5	—	8.5
North Attleborough	61,000.00	61,000.00	—	—	100.0	—	—
Stoneham	79,387.17	73,000.00	—	6,387.17	92.0	—	8.0
Andover	50,000.00	50,000.00	—	—	100.0	—	—
Reading	74,646.69	73,000.00	—	1,646.69	97.8	—	2.2
Northbridge	22,000.00	22,000.00	—	—	100.0	—	—
Palmer	30,000.00	30,000.00	—	—	100.0	—	—
Lexington	122,141.59	117,000.00	—	5,141.59	95.8	—	4.2
Bridgewater	27,000.00	27,000.00	—	—	100.0	—	—
Ludlow	21,500.00	21,500.00	—	—	100.0	—	—
Dartmouth	47,125.00	47,125.00	—	—	100.0	—	—
Marblehead	85,000.00	85,000.00	—	—	100.0	—	—
Middleborough	23,400.00	23,400.00	—	—	100.0	—	—
Hudson	54,850.00	54,850.00	—	—	100.0	—	—
Stoughton	44,063.81	33,500.00	—	10,563.81	76.0	—	24.0
Montague	24,000.00	24,000.00	—	—	100.0	—	—
Whitman	23,000.00	23,000.00	—	—	100.0	—	—
Rockland	25,000.00	25,000.00	—	—	100.0	—	—
Concord	52,001.00	51,500.00	501.00	—	99.0	1.0	—
Ware	13,550.00	13,550.00	—	—	100.0	—	—
Walpole	92,166.46	75,500.00	—	16,366.46	82.2	—	17.8
Barnstable	51,000.00	51,000.00	—	—	100.0	—	—
Maynard	17,960.33	17,960.33	—	—	100.0	—	—
Agawam	41,500.00	41,500.00	—	—	100.0	—	—
Grafton	9,500.00	9,500.00	—	—	100.0	—	—
Franklin	36,000.00	36,000.00	—	—	100.0	—	—
Chelmsford	13,916.00	13,916.00	—	—	100.0	—	—
North Andover	22,000.00	22,000.00	—	—	100.0	—	—
Millbury	24,500.00	24,500.00	—	—	100.0	—	—
Dracut	9,000.00	9,000.00	—	—	100.0	—	—
Shrewsbury	45,950.00	45,950.00	—	—	100.0	—	—
South Hadley	27,500.00	27,500.00	—	—	100.0	—	—
Hingham	45,528.89	44,000.00	—	1,528.89	96.6	—	3.4
Randolph	19,500.00	19,500.00	—	—	100.0	—	—
Westborough	25,000.00	25,000.00	—	—	100.0	—	—
Mansfield	26,500.00	26,500.00	—	—	100.0	—	—
Uxbridge	23,000.00	23,000.00	—	—	100.0	—	—
Spencer	15,000.00	15,000.00	—	—	100.0	—	—
Winchendon	19,500.00	19,500.00	—	—	100.0	—	—
Auburn	21,650.00	21,650.00	—	—	100.0	—	—
Great Barrington	41,000.00	41,000.00	—	—	100.0	—	—
Amherst	32,640.00	32,640.00	—	—	100.0	—	—
Billerica	38,000.00	38,000.00	—	—	100.0	—	—
Abington	8,200.00	8,200.00	—	—	100.0	—	—
Canton	31,792.02	19,000.00	—	12,792.02	59.8	—	40.2
Wareham	5,000.00	5,000.00	—	—	100.0	—	—
Ipswich	47,280.00	47,280.00	—	—	100.0	—	—
Tewksbury	5,400.00	5,400.00	—	—	100.0	—	—
Somerset	36,500.00	36,500.00	—	—	100.0	—	—
Orange	17,500.00	17,500.00	—	—	100.0	—	—
Foxborough	14,000.00	14,000.00	—	—	100.0	—	—
Easton	7,500.00	7,500.00	—	—	100.0	—	—
83 Towns	\$5,206,074.99	\$4,810,265.31	\$8,194.89	\$387,614.79	92.4	0.2	7.4

¹ Serial loans amounting to \$1,039.67 were paid from offsets to outlays.² Includes \$2,040 paid Hampshire County on account of Connecticut River Bridge.

DIVISION C

CASH BALANCES

TABLE VII. — Cash Balances.

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1931					CASH AT END OF 1931						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline . . .	\$396,721.42	\$392,624.08	—	\$2,458.05	\$1,639.29	—	\$570,472.76	\$566,508.71	—	\$2,223.49	\$1,740.56	—
Arlington . . .	351,815.12	342,369.37	—	—	5,487.39	\$3,958.36	31,801.01	20,840.21	—	—	6,464.80	\$4,496.00
Watertown . . .	144,121.59	141,014.09	—	124.45	—	2,923.05	148,119.02	146,226.32	—	147.70	1,745.00	—
Frammingham . . .	42,773.17	38,215.53	—	348.98	685.61	3,523.05	120,708.34	119,117.40	—	339.93	1,096.01	155.00
Belmont . . .	136,407.42	135,852.00	\$27.15	—	—	527.67	102,459.75	100,900.10	\$189.15	200.00	—	1,170.50
Methuen . . .	109,173.01	109,173.01	—	—	—	—	58,315.11	58,315.11	—	—	—	—
Weymouth . . .	586,583.29	581,582.09	—	—	1.20	5,000.00	213,747.38	208,655.88	—	—	—	5,091.50
Wintrop . . .	111,092.86	110,843.52	—	—	249.34	—	106,039.24	103,776.30	—	—	—	262.94
West Springfield . . .	203,687.76	202,907.54	629.31	—	1,265.91	885.00	110,742.09	107,151.09	1,876.05	—	1,674.95	40.00
Milton . . .	138,926.64	118,409.00	—	145.94	4,476.84	15,894.86	88,067.83	69,704.86	—	639.28	837.61	16,886.08
Wakefield . . .	194,842.58	129,201.08	—	—	425.00	25,216.50	157,067.07	129,906.18	—	—	425.00	27,335.89
Brantree . . .	201,521.03	198,462.09	—	—	3,058.94	—	270,469.15	267,690.86	—	—	2,778.29	—
Greenfield . . .	117,065.76	114,008.17	—	—	2,361.81	95.78	56,009.19	53,594.93	—	—	2,194.00	220.26
Dedham . . .	124,820.38	122,022.54	—	—	708.37	2,089.47	252,407.29	249,982.80	—	—	608.40	1,816.09
Norwood . . .	71,358.42	63,781.06	—	4,091.77	21.03	3,464.56	111,047.19	109,222.32	—	757.50	601.15	466.20
Milford . . .	38,164.50	37,539.37	—	148.07	—	47.15	33,231.19	33,041.51	—	139.38	—	50.30
Saugus . . .	26,719.29	26,243.04	—	—	90.97	385.28	11,879.41	11,221.78	—	—	182.35	475.28
Southbridge . . .	30,173.61	29,608.35	—	—	81.52	483.74	26,361.09	25,712.32	—	—	110.18	541.59
Natick . . .	75,065.00	74,234.53	—	—	1,430.53	—	48,373.71	47,865.51	—	—	508.20	—
Plymouth . . .	42,917.67	42,717.67	—	200.00	—	—	50,833.67	50,833.67	—	—	—	—
Webster . . .	53,516.18	53,451.43	—	—	64.75	—	52,291.43	52,257.58	—	—	33.85	—
Danvers . . .	181,502.80	169,602.27	—	—	7,893.88	4,006.65	69,288.70	61,551.76	—	—	3,421.97	4,314.97
Clinton . . .	51,776.49	50,346.13	—	765.36	—	665.00	6,101.49	5,171.09	265.40	—	—	665.00
Winchester . . .	184,345.73	181,490.28	—	28.73	2,295.72	531.00	316,842.64	312,613.11	78.73	—	3,226.51	924.29
Adams . . .	90,855.14	90,457.57	—	—	397.57	—	77,378.79	75,381.38	—	—	1,997.41	—
Amesbury . . .	28,711.58	28,711.58	—	—	—	—	43,056.31	43,056.31	—	—	—	—
Wellesley . . .	59,783.85	59,783.85	—	—	—	—	86,803.08	86,803.08	—	—	—	—
Easthampton . . .	107,607.86	107,532.17	—	72.54	3.15	—	47,632.53	47,328.72	209.66	—	94.15	—
Farhaven . . .	41,315.43	40,601.57	—	—	526.42	187.44	22,010.88	21,243.83	—	—	767.05	—
Needham . . .	287,269.70	286,674.24	—	—	595.46	—	214,348.25	199,712.99	—	—	—	14,086.40
Athol . . .	75,658.30	75,000.27	—	—	—	—	67,822.01	67,697.66	—	—	—	124.35
Swampscott . . .	126,055.43	125,552.80	—	—	502.63	58.03	131,696.54	131,277.63	—	—	414.91	4.00
North Attleborough . . .	52,907.63	48,837.21	—	—	1,401.18	2,669.24	59,621.89	58,942.10	—	—	—	679.79
Stonham . . .	74,170.85	73,903.99	—	—	—	—	34,866.20	34,689.14	—	—	—	177.06
Andover . . .	95,339.97	91,884.37	—	—	3,455.60	—	87,225.43	84,761.27	—	—	2,464.16	—
Reading . . .	97,108.44	91,003.69	—	—	—	—	119,083.55	111,955.98	—	—	—	—
Northbridge . . .	21,595.10	21,595.10	—	—	—	—	39,135.96	39,135.96	—	—	—	—
Palmer . . .	66,731.36	66,731.36	—	—	—	—	86,798.22	80,798.22	—	—	—	—
Lexington . . .	246,876.95	246,841.98	—	18.00	—	16.97	136,984.10	130,488.12	—	235.50	—	260.48
Bridgewater . . .	83,040.14	82,953.33	—	—	38.71	48.10	54,995.60	54,835.27	—	40.00	51.72	68.61
Ludlow . . .	137,141.06	137,141.06	—	—	—	—	—	—	—	—	—	—

Dartmouth	45,540.78	45,152.23	—	—	388.55	53,768.06	53,379.51	—	—	388.55
Norfolk	128,122.22	128,122.22	—	—	214.87	137,023.89	135,777.92	—	—	1,206.67
Middleborough	41,818.91	40,575.27	—	—	1,234.27	12,694.13	10,814.98	500.00	—	57.55
Hudson	121,776.36	114,999.65	—	—	6,776.71	112,378.79	105,333.91	—	—	—
Stoughton	72,446.93	72,446.93	—	—	—	108,399.95	108,399.95	—	—	—
Montague	46,021.83	46,021.83	—	—	—	16,388.14	16,388.14	8.00	—	—
Whitman	29,861.91	29,861.91	—	—	—	21,140.93	21,140.93	—	—	—
Rockland	73,980.83	73,980.83	—	—	—	45,730.77	45,730.77	—	—	—
Concord	124,075.13	122,885.86	—	—	—	96,466.04	95,631.82	—	—	803.86
Ware	30,917.21	30,630.79	—	—	200.73	17,035.17	16,827.08	—	—	122.40
Barnstable	35,089.56	34,395.43	7.18	—	115.96	132,922.77	129,560.62	1.09	—	2,766.45
Walpole	36,549.41	36,549.41	—	—	—	11,098.77	11,098.77	—	—	—
Maynard	85,651.55	84,616.55	1,035.00	—	—	53,046.43	52,811.43	225.00	—	—
Agawam	32,945.90	30,628.42	139.09	—	—	11,421.25	9,834.54	1,443.03	—	—
Grafton	38,008.28	36,725.98	980.62	—	245.93	56,416.36	54,551.18	1,585.25	—	260.93
Franklin	45,038.21	42,778.76	—	—	2,259.45	50,294.06	49,916.45	95.97	—	—
Chelmsford	14,782.35	13,682.63	—	—	1,098.72	28,025.48	27,684.34	—	—	—
North Andover	10,421.39	8,979.05	—	—	442.34	11,165.04	9,989.45	175.59	—	1,000.00
Millbury	69,945.46	69,945.46	—	—	—	82,433.96	82,393.46	60.00	—	—
Draught	14,957.21	13,483.17	282.74	—	206.23	12,164.25	10,568.21	323.60	—	817.20
Shrewsbury	125,056.45	121,832.30	—	—	62.05	119,375.45	116,143.30	—	—	70.05
South Hadley	160,397.94	159,380.53	12.75	—	592.26	63,888.01	62,797.76	—	—	682.85
Hingham	187,012.76	182,771.48	—	—	957.65	203,408.68	198,676.30	—	—	1,170.76
Randolph	116,056.35	115,938.30	—	—	118.05	3,744.75	3,575.73	—	—	161.82
Westborough	35,201.00	33,135.46	1,967.81	—	97.73	16,385.84	15,160.72	229.00	—	996.12
Mansfield	20,908.72	18,524.01	—	—	2,384.71	1,770.81	65.81	102.93	—	730.57
Uxbridge	26,083.83	25,339.07	—	—	744.76	6,357.98	5,524.48	10.59	—	933.59
Spencer	28,630.37	27,552.01	10.59	—	1,087.77	37,189.97	36,245.79	—	—	—
Winchendon	87,907.83	87,674.60	—	—	233.23	24,503.07	24,386.30	—	—	—
Auburn	24,005.54	23,348.54	353.45	—	195.95	1,553.28	882.58	415.03	—	50.52
Great Barrington	21,152.48	21,152.48	—	—	—	7,902.11	7,523.61	378.50	—	59.72
Amherst	68,606.09	65,919.02	1,449.74	—	1,237.33	54,000.00	51,468.09	1,505.26	—	1,026.65
Billerica	86,346.00	86,346.00	—	—	—	34,251.02	34,251.02	—	—	—
Abington	26,345.62	26,345.62	—	—	—	22,485.85	22,485.85	—	—	—
Canton	38,821.88	38,821.88	—	—	—	34,502.90	34,502.90	150.00	—	—
Wareham	23,377.14	23,377.88	—	—	1.26	10,796.48	10,788.12	—	—	8.36
Iswich	38,627.33	38,627.33	—	—	—	4,955.29	4,955.29	—	—	—
Lewksbury	3,971.21	3,971.08	—	—	229.53	10,191.95	10,191.95	—	—	—
Somerset	49,777.99	49,777.99	—	—	—	46,947.75	46,947.75	—	—	—
Orange	42,865.30	42,865.30	—	—	—	38,929.33	38,929.33	—	—	—
Foxborough	28,326.69	28,288.02	—	—	38.67	29,358.58	29,330.48	—	—	28.10
Easton	29,394.71	23,882.19	4.00	—	5,508.52	23,575.89	20,391.42	—	—	3,184.47

83 Towns	\$7,640,100.43	\$7,465,670.05	\$656.46	\$14,644.86	\$57,761.62	\$101,367.44	\$6,330,735.82	\$6,158,755.43	\$2,065.20	\$11,018.47	\$50,424.10	\$108,472.62
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PART III

TOWNS UNDER 5,000 POPULATION

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1931

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
REVENUE.	\$165,751.83	\$659,948.58	\$155,859.88	\$129,111.25
General	138,242.35	522,797.66	142,605.94	115,783.45
Taxes	123,780.56	508,233.76	138,875.46	109,313.01
Property, poll, and income	116,848.54	497,562.71	137,660.16	105,684.36
Corporation, bank, etc.	6,932.02	10,671.05	1,215.30	3,628.65
Licenses and permits	222.00	1,685.00	744.00	105.00
Fines and forfeits	60.15	1,059.40	212.08	5.00
Grants and gifts	14,141.18	11,571.12	2,732.95	6,360.44
For expenses	14,141.18	11,571.12	2,732.95	6,360.44
For outlays	—	—	—	—
All other	38.46	248.38	41.45	—
Commercial	27,509.48	137,150.92	13,253.94	13,327.80
Special assessments	—	—	—	707.54
To meet expenses	—	—	—	—
To meet outlays	—	—	—	707.54
Privileges	6,632.47	21,620.97	5,862.30	3,646.79
Departmental	5,559.79	16,985.40	4,730.92	8,039.62
General government	229.74	1,205.24	—	—
Protection of persons and property	140.00	1,017.47	142.65	—
Health and sanitation	200.00	732.77	—	—
Highways	—	1,968.95	—	717.00
Charities	3,430.44	4,096.53	4,430.62	2,754.44
Soldiers' benefits	95.00	487.00	134.00	56.00
Schools	1,864.61	4,828.27	15.00	4,512.18
Libraries	—	208.37	8.65	—
Recreation	—	2,440.80	—	—
Unclassified	—	—	—	—
Public service enterprises	11,036.27	90,987.33	—	—
Electric light	—	—	—	—
Water	11,036.27	90,987.33	—	—
All other	—	—	—	—
Cemeteries	2,417.87	1,597.88	—	—
Interest	1,463.08	5,959.34	2,660.72	933.85
On sinking funds	—	1,677.92	415.16	—
On trust and investment funds	—	—	—	—
All other	1,463.08	4,281.42	2,245.56	933.85
NON-REVENUE.	\$113,476.92	\$595,903.57	\$96,508.00	\$82,088.71
Offsets to outlays	7,813.50	2,558.00	9,369.62	3,637.36
Departmental	7,813.50	2,558.00	9,369.62	3,637.36
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	90,000.00	505,806.00	75,000.00	65,000.00
Loans, general purposes	—	155,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	90,000.00	356,000.00	75,000.00	65,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	806.00	—	—
Transfers	—	1,137.42	—	—
From sinking funds	—	—	—	—
All other	—	1,137.42	—	—
Refunds	259.67	1,977.84	109.12	3,194.35
Agency, trust, and investment	15,403.75	84,424.31	12,029.26	10,257.00
Taxes and licenses for State	5,473.00	21,833.32	6,205.49	4,617.00
Taxes for county	7,790.21	58,763.28	5,817.95	5,640.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,140.54	3,827.21	5.82	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$173,565.33	\$662,506.58	\$165,229.50	\$132,748.61
Premiums	—	806.00	—	—
Municipal indebtedness	90,000.00	505,000.00	75,000.00	65,000.00
Transfers and refunds	259.67	3,115.26	109.12	3,194.35
Agency, trust, and investment	15,403.75	84,424.31	12,029.26	10,257.00
Total receipts	\$279,228.75	\$1,255,852.15	\$252,367.88	\$211,199.96
Balance on hand, including funds	16,253.73	94,303.20	17,300.38	15,157.50
GRAND TOTAL	\$295,482.48	\$1,350,155.35	\$269,668.26	\$226,357.46

Graded According to Population of 1930.

PAYMENTS.	Monson POPULATION 4,918	Falmouth POPULATION 4,821	Seekonk POPULATION 4,762	Blackstone POPULATION 4,674
Maintenance	\$143,471.96	\$464,682.29	\$141,383.05	\$119,723.91
<i>Departmental</i>	<i>135,350.06</i>	<i>420,613.22</i>	<i>141,373.05</i>	<i>119,723.91</i>
General government	7,487.21	28,183.73	4,447.07	8,981.29
Protection of persons and property	6,033.45	98,230.29	3,221.84	5,776.92
Health and sanitation	3,176.92	12,898.26	4,672.24	1,846.72
Highways	30,090.82	76,074.15	30,302.46	19,558.24
Charities	11,734.74	24,726.50	18,810.34	25,349.29
Soldiers' benefits	1,509.20	1,398.00	120.00	5,849.61
Schools	73,201.99	154,640.39	78,858.14	48,651.66
Libraries	500.00	5,600.48	476.13	1,040.40
Recreation	83.76	9,283.15	85.33	125.34
Pensions	—	—	—	—
Unclassified	1,531.97	9,578.27	379.50	2,544.44
<i>Public service enterprises</i>	<i>4,962.11</i>	<i>41,937.82</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	4,962.11	41,193.68	—	—
All other	—	744.14	—	—
<i>Cemeteries</i>	<i>3,159.79</i>	<i>2,106.25</i>	<i>10.00</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
Interest	5,589.57	24,465.13	6,806.18	3,347.53
<i>Loans, general purposes</i>	<i>5,118.32</i>	<i>16,333.88</i>	<i>6,806.18</i>	<i>3,347.53</i>
<i>Loans, public service enterprises</i>	<i>471.25</i>	<i>8,131.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,083.84	212,777.33	24,058.90	6,223.91
<i>Departmental</i>	<i>11,216.34</i>	<i>185,411.32</i>	<i>24,058.90</i>	<i>6,223.91</i>
General government	—	8,187.39	3,265.00	—
Protection of persons and property	318.12	17,997.14	960.48	159.39
Health and sanitation	—	11,155.30	300.00	—
Highways	10,898.22	58,707.10	15,835.70	6,064.52
Charities	—	60.00	—	—
Schools	—	88,571.18	3,697.72	—
Libraries	—	—	—	—
Recreation	—	733.21	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>27,366.01</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	27,366.01	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,867.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	101,000.00	403,000.00	60,000.00	81,150.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>63,000.00</i>	<i>10,000.00</i>	<i>11,150.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>340,000.00</i>	<i>50,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,137.42	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,137.42</i>	<i>—</i>	<i>—</i>
Refunds	259.67	1,977.84	109.12	3,194.35
Agency, trust, and investment	15,403.75	84,464.95	12,085.20	10,257.00
<i>Taxes and licenses for State</i>	<i>5,473.00</i>	<i>21,833.82</i>	<i>6,205.49</i>	<i>4,617.00</i>
<i>Taxes for county</i>	<i>7,790.21</i>	<i>58,763.28</i>	<i>5,817.95</i>	<i>5,640.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,140.54</i>	<i>3,867.85</i>	<i>61.76</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$149,061.53	\$489,147.42	\$148,189.23	\$123,071.44
Permanent debt (except from sinking funds)	16,000.00	63,000.00	10,000.00	11,150.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,083.84	212,777.33	24,058.90	6,223.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,000.00	340,000.00	50,000.00	70,000.00
Transfers (except to sinking funds) and refunds	259.67	3,115.26	109.12	3,194.35
Agency, trust, and investment	15,403.75	84,464.95	12,085.20	10,257.00
Total payments	\$278,808.79	\$1,192,504.96	\$244,442.45	\$223,896.70
Balance on hand, including funds	16,673.69	157,650.39	25,225.81	2,460.76
GRAND TOTAL	\$295,482.48	\$1,350,155.35	\$269,668.26	\$226,357.46

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
REVENUE.	\$172,610.89	\$362,610.33	\$232,862.27	\$183,285.10
General	150,698.91	300,957.03	215,773.68	153,964.06
<i>Taxes</i>	<i>141,276.85</i>	<i>295,761.67</i>	<i>208,377.67</i>	<i>150,368.07</i>
Property, poll, and income	134,810.49	289,789.61	205,430.77	133,319.44
Corporation, bank, etc.	6,466.36	5,972.06	2,946.90	17,048.63
<i>Licenses and permits</i>	<i>94.00</i>	<i>233.60</i>	<i>761.00</i>	<i>186.50</i>
<i>Fines and forfeits</i>	<i>384.50</i>	<i>324.00</i>	<i>253.00</i>	<i>90.00</i>
<i>Grants and gifts</i>	<i>8,943.56</i>	<i>4,470.94</i>	<i>6,382.01</i>	<i>3,320.48</i>
For expenses	8,943.56	4,470.94	6,382.01	3,320.49
For outlays	—	—	—	—
<i>All other</i>	—	<i>166.92</i>	—	—
Commercial	21,911.98	61,653.30	17,088.59	29,321.04
<i>Special assessments</i>	<i>315.41</i>	<i>3,532.33</i>	—	<i>2,420.49</i>
To meet expenses	—	—	—	1,759.82
To meet outlays	315.41	3,532.33	—	660.67
<i>Privileges</i>	<i>5,547.78</i>	<i>21,371.80</i>	<i>7,191.83</i>	<i>7,128.24</i>
<i>Departmental</i>	<i>11,711.25</i>	<i>6,671.47</i>	<i>3,396.07</i>	<i>7,910.92</i>
General government	83.00	699.21	1.15	—
Protection of persons and property	68.60	20.11	292.97	228.98
Health and sanitation	—	517.06	1,441.64	213.40
Highways	—	619.50	6.00	209.00
Charities	7,441.47	—	954.46	5,165.83
Soldiers' benefits	144.00	30.00	—	1,219.72
Schools	3,950.98	427.70	679.85	805.48
Libraries	22.80	—	—	68.51
Recreation	—	4,068.62	—	—
Unclassified	.40	289.27	20.00	—
<i>Public service enterprises</i>	—	<i>24,112.86</i>	<i>306.05</i>	<i>9,778.31</i>
Electric light	—	—	—	—
Water	—	24,112.86	—	9,778.31
All other	—	—	306.05	—
<i>Cemeteries</i>	—	—	<i>1,226.00</i>	<i>511.49</i>
<i>Interest</i>	<i>4,337.54</i>	<i>5,964.84</i>	<i>4,968.64</i>	<i>1,571.59</i>
On sinking funds	—	—	—	—
On trust and investment funds	947.97	245.63	—	44.81
All other	3,389.57	5,719.21	4,968.64	1,526.78
NON-REVENUE.	\$211,501.30	\$211,506.08	\$283,460.04	\$105,800.61
Offsets to outlays	14,601.27	6,563.64	6,000.00	—
<i>Departmental</i>	<i>14,601.27</i>	<i>2,172.88</i>	<i>6,000.00</i>	—
<i>Public service enterprises</i>	—	<i>4,390.76</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	182,000.00	166,667.48	257,800.00	90,000.00
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>16,600.00</i>	<i>7,800.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>172,000.00</i>	<i>150,000.00</i>	<i>250,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>167.48</i>	—	—
Transfers	376.75	—	—	45.68
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	376.75	—	—	45.68
Refunds	63.55	2,071.65	932.03	180.57
Agency, trust, and investment	14,459.73	36,203.31	18,728.01	15,574.36
<i>Taxes and licenses for State</i>	<i>6,037.00</i>	<i>11,539.49</i>	<i>7,924.00</i>	<i>6,410.00</i>
<i>Taxes for county</i>	<i>7,680.00</i>	<i>15,132.39</i>	<i>7,876.61</i>	<i>8,400.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>742.73</i>	<i>6,531.43</i>	<i>2,927.40</i>	<i>764.36</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$187,212.16	\$369,173.97	\$238,862.27	\$183,285.10
Premiums	—	167.48	—	—
Municipal indebtedness	182,000.00	166,500.00	257,800.00	90,000.00
Transfers and refunds	440.30	2,071.65	932.03	226.25
Agency, trust, and investment	14,459.73	36,203.31	18,728.01	15,574.36
Total receipts	\$384,112.19	\$574,116.41	\$516,322.31	\$289,085.71
Balance on hand, including funds	8,043.56	79,883.01	42,321.78	13,491.51
GRAND TOTAL	\$392,155.75	\$653,999.42	\$558,644.09	\$302,577.22

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leicester POPULATION 4,445	Longmeadow POPULATION 4,437	Westport POPULATION 4,408	Dudley POPULATION 4,265
Maintenance	\$174,740.69	\$257,015.96	\$178,044.41	\$165,654.85
<i>Departmental</i>	<i>174,740.69</i>	<i>243,484.01</i>	<i>175,956.91</i>	<i>168,077.07</i>
General government	7,401.74	19,494.12	15,163.10	7,824.00
Protection of persons and property	9,795.57	23,420.83	12,444.14	9,942.56
Health and sanitation	3,327.39	15,669.34	12,048.43	7,460.61
Highways	31,131.14	33,688.94	43,188.61	31,291.73
Charities	43,118.80	2,625.32	14,813.13	23,250.44
Soldiers' benefits	6,633.00	26.00	743.50	4,400.63
Schools	68,503.45	130,345.30	75,784.38	71,391.39
Libraries	2,660.39	3,672.89	699.13	1,296.14
Recreation	515.10	11,986.25	96.32	102.24
Pensions	—	—	—	—
Unclassified	1,654.11	2,555.02	976.17	1,117.33
<i>Public service enterprises</i>	<i>—</i>	<i>12,851.90</i>	<i>97.00</i>	<i>6,670.70</i>
Electric light	—	—	—	—
Water	—	12,851.90	—	6,670.70
All other	—	—	97.00	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,990.50</i>	<i>907.08</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>680.05</i>	<i>—</i>	<i>—</i>
Interest	3,554.96	20,308.65	9,478.35	4,562.12
<i>Loans, general purposes</i>	<i>3,554.96</i>	<i>20,074.90</i>	<i>9,478.35</i>	<i>3,192.12</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>233.75</i>	<i>—</i>	<i>1,370.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,487.72	110,494.25	24,679.69	5,880.40
<i>Departmental</i>	<i>26,487.72</i>	<i>97,604.27</i>	<i>24,679.69</i>	<i>4,472.15</i>
General government	—	14,118.84	929.35	138.00
Protection of persons and property	119.90	—	8,661.00	—
Health and sanitation	—	16,655.41	—	77.45
Highways	25,983.82	39,627.68	13,600.47	4,181.88
Charities	—	—	—	—
Schools	384.00	548.37	1,488.87	—
Libraries	—	—	—	—
Recreation	—	—	—	74.82
Unclassified	—	26,653.97	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>12,889.98</i>	<i>—</i>	<i>1,326.18</i>
Electric light	—	—	—	—
Water	—	12,889.98	—	1,326.18
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>82.07</i>
Municipal indebtedness	161,875.00	191,000.00	268,030.00	93,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,875.00</i>	<i>41,000.00</i>	<i>18,030.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>154,000.00</i>	<i>150,000.00</i>	<i>250,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	376.75	—	—	45.68
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>376.75</i>	<i>—</i>	<i>—</i>	<i>45.68</i>
Refunds	63.55	2,071.65	932.03	180.57
Agency, trust, and investment	15,148.93	36,212.06	21,805.88	15,573.49
<i>Taxes and licenses for State</i>	<i>6,037.00</i>	<i>11,539.49</i>	<i>7,924.00</i>	<i>6,410.00</i>
<i>Taxes for county</i>	<i>7,680.00</i>	<i>18,132.39</i>	<i>7,876.61</i>	<i>8,400.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,431.93</i>	<i>6,540.18</i>	<i>6,005.27</i>	<i>763.49</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

RECAPITULATION.

Maintenance and interest	\$178,295.65	\$277,324.61	\$187,522.76	\$170,216.97
Permanent debt (except from sinking funds)	7,875.00	41,000.00	18,030.00	13,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,487.72	110,494.25	24,679.69	5,880.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	154,000.00	150,000.00	250,000.00	80,000.00
Transfers (except to sinking funds) and refunds	440.30	2,071.65	932.03	226.25
Agency, trust, and investment	15,148.93	36,212.06	21,805.88	15,573.49
Total payments	\$382,247.60	\$617,102.57	\$502,970.36	\$284,897.11
Balance on hand, including funds	9,908.15	36,396.85	55,673.73	17,680.11
GRAND TOTAL	\$392,155.75	\$653,499.42	\$558,644.09	\$302,577.22

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,159	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
REVENUE.	\$201,516.59	\$179,312.60	\$146,446.10	\$112,602.96
General	171,831.61	129,659.29	132,315.19	92,984.68
<i>Taxes</i>	<i>163,236.16</i>	<i>120,023.60</i>	<i>125,426.43</i>	<i>84,732.26</i>
Property, poll, and income	143,569.83	114,015.06	121,357.78	82,476.23
Corporation, bank, etc.	19,666.33	6,008.54	4,068.65	2,256.03
<i>Licenses and permits</i>	<i>124.50</i>	<i>120.00</i>	<i>263.75</i>	<i>198.50</i>
<i>Fines and forfeits</i>	<i>60.50</i>	<i>334.31</i>	<i>246.00</i>	<i>90.00</i>
<i>Grants and gifts</i>	<i>8,420.45</i>	<i>9,181.38</i>	<i>6,379.01</i>	<i>7,938.92</i>
For expenses	2,849.82	9,181.38	6,379.01	7,938.92
For outlays	5,570.63	—	—	—
<i>All other</i>	—	—	—	<i>25.00</i>
Commercial	29,684.98	49,653.31	14,130.91	19,618.28
<i>Special assessments</i>	<i>125.00</i>	—	<i>729.65</i>	<i>45.87</i>
To meet expenses	125.00	—	729.65	45.87
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,474.93</i>	<i>5,976.06</i>	<i>4,024.37</i>	<i>6,047.20</i>
<i>Departmental</i>	<i>12,844.87</i>	<i>5,748.41</i>	<i>3,908.09</i>	<i>2,378.96</i>
General government	310.00	—	95.15	816.00
Protection of persons and property	58.21	213.99	76.05	228.57
Health and sanitation	—	—	311.50	35.10
Highways	171.53	—	3.00	357.85
Charities	4,846.38	3,716.85	3,349.82	446.50
Soldiers' benefits	1,122.28	144.40	12.00	6.00
Schools	5,945.05	1,528.21	—	402.31
Libraries	389.67	101.56	60.57	86.63
Recreation	—	—	—	—
Unclassified	1.75	43.40	—	—
<i>Public service enterprises</i>	—	<i>32,148.49</i>	—	<i>7,352.71</i>
Electric light	—	32,148.49	—	—
Water	—	—	—	7,352.71
All other	—	—	—	—
<i>Cemeteries</i>	<i>839.21</i>	<i>1,657.33</i>	<i>244.97</i>	<i>1,731.03</i>
<i>Interest</i>	<i>6,400.97</i>	<i>4,123.03</i>	<i>5,223.83</i>	<i>2,062.51</i>
On sinking funds	—	—	—	—
On trust and investment funds	5,623.61	1,156.85	1,697.75	491.58
All other	777.36	2,966.18	3,526.08	1,570.93
NON-REVENUE.	\$157,315.01	\$144,094.86	\$149,975.32	\$264,959.38
Offsets to outlays	—	6,546.15	—	—
<i>Departmental</i>	—	<i>5,540.65</i>	—	—
<i>Public service enterprises</i>	—	<i>1,005.50</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	113,000.00	123,056.73	80,000.00	253,247.50
<i>Loans, general purposes</i>	<i>10,000.00</i>	<i>23,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	<i>198,000.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>103,000.00</i>	<i>100,000.00</i>	<i>80,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>56.73</i>	—	<i>247.50</i>
Transfers	4,656.12	—	24,829.87	4.50
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	4,656.12	—	24,829.87	4.50
Refunds	474.82	179.27	449.78	743.23
Agency, trust, and investment	39,184.07	14,312.71	44,695.67	10,964.15
<i>Taxes and licenses for State</i>	<i>8,596.00</i>	<i>5,172.00</i>	<i>5,488.00</i>	<i>4,111.00</i>
<i>Taxes for county</i>	<i>17,810.93</i>	<i>6,480.00</i>	<i>5,280.91</i>	<i>4,109.93</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>12,777.14</i>	<i>2,660.71</i>	<i>26,507.80</i>	<i>2,743.22</i>
<i>All other</i>	—	—	<i>7,421.96</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$201,516.59	\$185,858.75	\$146,446.10	\$112,602.96
Premiums	—	56.73	—	247.50
Municipal indebtedness	113,000.00	123,000.00	80,000.00	253,000.00
Transfers and refunds	5,130.94	179.27	25,279.65	747.73
Agency, trust, and investment	39,184.07	14,312.71	44,695.67	10,964.15
Total receipts	\$358,831.60	\$323,407.46	\$296,421.42	\$377,562.34
Balance on hand, including funds	12,246.41	36,472.64	64,196.98	23,372.64
GRAND TOTAL	\$371,078.01	\$359,880.10	\$360,618.40	\$400,934.98

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dalton POPULATION 4,220	Templeton POPULATION 4,139	Acushnet POPULATION 4,092	Medfield POPULATION 4,066
Maintenance	\$177,813.19	\$156,436.99	\$132,620.33	\$93,060.08
<i>Departmental</i>	<i>173,243.42</i>	<i>129,354.54</i>	<i>132,374.05</i>	<i>87,248.90</i>
General government	12,230.50	7,956.64	9,334.84	8,367.76
Protection of persons and property	11,131.21	7,166.26	8,162.62	8,849.89
Health and sanitation	4,708.23	2,462.36	7,758.84	3,878.29
Highways	34,477.92	23,901.77	12,100.75	23,244.17
Charities	17,148.78	25,333.01	18,659.17	7,251.08
Soldiers' benefits	1,855.79	2,604.50	1,729.80	250.00
Schools	78,627.34	55,296.71	71,549.48	31,605.48
Libraries	4,505.93	2,937.78	1,470.10	2,112.22
Recreation	3,566.91	74.34	360.61	296.94
Pensions	1,535.00	—	—	—
Unclassified	3,455.81	1,621.17	1,247.84	1,393.07
<i>Public service enterprises</i>	<i>—</i>	<i>24,142.42</i>	<i>—</i>	<i>2,764.86</i>
Electric light	—	24,142.42	—	—
Water	—	—	—	2,764.86
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,542.27</i>	<i>2,940.03</i>	<i>246.28</i>	<i>3,046.32</i>
Administration of trust funds	27.50	—	—	—
Interest	8,047.87	4,320.49	5,061.09	4,630.38
<i>Loans, general purposes</i>	<i>8,047.87</i>	<i>4,320.49</i>	<i>5,061.09</i>	<i>4,211.88</i>
Loans, public service enterprises	—	—	—	418.50
Loans, cemeteries	—	—	—	—
Outlays	22,456.81	46,030.29	25,157.08	144,355.00
<i>Departmental</i>	<i>22,456.81</i>	<i>37,183.59</i>	<i>25,157.08</i>	<i>3,980.62</i>
General government	—	—	349.12	—
Protection of persons and property	—	—	—	563.28
Health and sanitation	—	—	—	—
Highways	21,969.66	9,736.34	—	2,988.14
Charities	—	—	—	—
Schools	487.15	27,257.25	—	254.20
Libraries	—	190.00	13,891.18	—
Recreation	—	—	10,916.78	175.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>8,497.90</i>	<i>—</i>	<i>138,610.73</i>
Electric light	—	8,497.90	—	—
Water	—	—	—	138,610.73
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>348.80</i>	<i>—</i>	<i>1,763.65</i>
Municipal indebtedness	115,500.00	78,000.00	107,750.00	70,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From revenue and other sources	15,500.00	8,000.00	3,850.00	10,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	70,000.00	103,900.00	60,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	4,656.12	—	24,829.87	4.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	4,656.12	—	24,829.87	4.50
Refunds	474.82	179.27	449.78	743.23
Agency, trust, and investment	39,154.44	14,757.28	19,130.63	16,393.82
<i>Taxes and licenses for State</i>	<i>8,596.00</i>	<i>5,172.00</i>	<i>5,485.00</i>	<i>4,111.00</i>
Taxes for county	17,810.93	6,480.00	5,280.91	4,109.93
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	12,747.51	3,105.28	1,190.52	8,172.89
All other	—	—	7,174.20	—
RECAPITULATION.				
Maintenance and interest	\$185,861.06	\$160,757.48	\$137,681.42	\$97,690.46
Permanent debt (except from sinking funds)	15,500.00	8,000.00	3,850.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,456.81	46,030.29	25,157.08	144,355.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	70,000.00	103,900.00	60,000.00
Transfers (except to sinking funds) and refunds	5,130.94	179.27	25,279.65	747.73
Agency, trust, and investment	39,154.44	14,757.28	19,130.63	16,393.82
Total payments	\$368,103.25	\$299,724.32	\$314,998.78	\$329,187.01
Balance on hand, including funds	2,974.76	60,155.78	45,619.62	71,747.97
GRAND TOTAL	\$371,078.01	\$359,880.10	\$360,618.40	\$400,934.98

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
REVENUE.	\$163,581.67	\$212,907.35	\$146,928.83	\$146,218.87
General	143,395.19	179,477.55	126,313.10	122,417.64
<i>Taxes</i>	<i>140,204.10</i>	<i>174,878.23</i>	<i>115,750.16</i>	<i>113,618.15</i>
Property, poll, and income	128,502.40	173,078.93	110,581.70	111,150.56
Corporation, bank, etc.	11,701.70	1,799.30	5,168.46	2,467.59
<i>Licenses and permits</i>	<i>191.00</i>	<i>865.66</i>	<i>338.00</i>	<i>547.00</i>
<i>Fines and forfeits</i>	<i>412.74</i>	<i>175.00</i>	<i>60.00</i>	<i>240.00</i>
<i>Grants and gifts</i>	<i>2,587.35</i>	<i>3,558.66</i>	<i>10,164.94</i>	<i>8,012.49</i>
For expenses	2,587.35	3,558.66	10,164.94	8,012.49
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	20,186.48	33,429.80	20,615.73	23,801.23
<i>Special assessments</i>	—	—	<i>531.34</i>	—
To meet expenses	—	—	—	—
To meet outlays	—	—	531.34	—
<i>Privileges</i>	<i>6,912.93</i>	<i>6,440.69</i>	<i>6,122.40</i>	<i>6,419.15</i>
<i>Departmental</i>	<i>8,719.11</i>	<i>6,899.32</i>	<i>6,763.40</i>	<i>7,701.28</i>
General government	1,475.00	3.00	520.00	238.50
Protection of persons and property	179.20	832.55	83.75	34.07
Health and sanitation	—	—	—	119.55
Highways	1,011.60	2,006.16	30.34	196.61
Charities	742.07	2,742.62	4,692.95	1,208.44
Soldiers' benefits	—	470.00	512.00	—
Schools	4,845.50	690.93	850.40	5,575.03
Libraries	—	103.70	73.96	45.38
Recreation	276.17	50.00	—	—
Unclassified	159.57	.36	—	283.70
<i>Public service enterprises</i>	—	<i>14,008.36</i>	—	—
Electric light	—	—	—	—
Water	—	14,008.36	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>928.48</i>	<i>1,141.00</i>	<i>2,399.44</i>	<i>154.00</i>
<i>Interest</i>	<i>3,625.96</i>	<i>4,940.43</i>	<i>4,799.15</i>	<i>9,526.80</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	415.53	1,218.12	7,514.95
All other	3,625.96	4,524.90	3,581.03	2,011.85
NON-REVENUE.	\$180,371.96	\$219,490.19	\$158,032.52	\$88,428.28
Offsets to outlays	—	13,675.53	1,024.10	4,885.97
<i>Departmental</i>	—	<i>11,723.10</i>	<i>1,024.10</i>	<i>4,885.97</i>
<i>Public service enterprises</i>	—	<i>1,952.43</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	155,100.00	190,000.00	140,000.00	67,500.00
<i>Loans, general purposes</i>	<i>10,100.00</i>	—	—	<i>7,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>145,000.00</i>	<i>190,000.00</i>	<i>140,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	2,413.88	1,000.07	1,903.44
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	2,413.88	1,000.07	1,903.44
Refunds	441.48	315.75	833.26	226.89
Agency, trust, and investment	24,830.48	13,085.03	15,175.09	13,911.98
<i>Taxes and licenses for State</i>	<i>7,655.19</i>	<i>5,360.00</i>	<i>5,409.79</i>	<i>5,986.00</i>
<i>Taxes for county</i>	<i>15,266.52</i>	<i>6,977.04</i>	<i>6,720.00</i>	<i>5,638.94</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,908.77</i>	<i>747.99</i>	<i>3,046.30</i>	<i>2,287.04</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$163,581.67	\$226,582.88	\$147,952.93	\$151,104.84
Premiums	—	—	—	—
Municipal indebtedness	155,100.00	190,000.00	140,000.00	67,500.00
Transfers and refunds	441.48	2,729.63	1,833.33	2,130.33
Agency, trust, and investment	24,830.48	13,085.03	15,175.09	13,911.98
Total receipts	\$343,953.63	\$432,397.54	\$304,961.35	\$234,647.15
Balance on hand, including funds	65,335.30	31,442.65	28,219.19	23,065.63
GRAND TOTAL	\$409,288.93	\$463,840.19	\$333,180.54	\$257,712.68

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lee POPULATION 4,061	Wilmington POPULATION 4,013	Oxford POPULATION 3,943	Swansea POPULATION 3,941
Maintenance	\$150,535.50	\$172,520.74	\$150,311.53	\$127,058.33
<i>Departmental</i>	<i>148,137.02</i>	<i>166,963.59</i>	<i>148,082.49</i>	<i>126,717.96</i>
General government	9,867.63	9,840.65	7,152.66	7,740.41
Protection of persons and property	12,113.68	22,498.72	9,357.16	8,557.46
Health and sanitation	5,074.16	4,579.60	4,429.91	4,272.81
Highways	30,644.00	30,323.10	25,699.08	32,463.92
Charities	20,827.14	13,271.69	28,675.43	8,597.09
Soldiers' benefits	751.88	2,791.00	4,525.22	102.00
Schools	63,847.43	69,823.00	62,246.52	61,924.01
Libraries	2,606.79	1,057.87	1,925.27	1,942.75
Recreation	1,025.09	673.93	710.12	76.95
Pensions	—	1,248.00	—	—
Unclassified	1,379.22	846.03	3,361.12	1,040.56
<i>Public service enterprises</i>	<i>—</i>	<i>12,972.24</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	12,972.24	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,398.48</i>	<i>2,594.91</i>	<i>2,223.04</i>	<i>340.37</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>6.00</i>	<i>—</i>
Interest	3,653.69	19,363.03	6,134.30	4,413.02
<i>Loans, general purposes</i>	<i>3,653.69</i>	<i>6,519.28</i>	<i>6,134.30</i>	<i>4,413.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>12,843.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,924.22	27,857.00	1,890.38	26,115.27
<i>Departmental</i>	<i>19,924.22</i>	<i>16,750.29</i>	<i>1,890.38</i>	<i>26,115.27</i>
General government	—	658.26	45.00	199.10
Protection of persons and property	—	198.75	—	84.00
Health and sanitation	—	—	—	—
Highways	18,987.76	15,272.58	1,623.90	20,496.96
Charities	—	25.00	—	—
Schools	936.46	498.20	221.48	5,012.59
Libraries	—	97.50	—	322.62
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>10,513.48</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	10,513.48	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>593.23</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	188,000.00	206,250.00	156,500.00	67,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,000.00</i>	<i>20,250.00</i>	<i>11,500.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>180,000.00</i>	<i>186,000.00</i>	<i>145,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,413.88	1,000.07	1,903.44
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,413.88</i>	<i>1,000.07</i>	<i>1,903.44</i>
Refunds	441.48	315.75	833.26	226.89
Agency, trust, and investment	24,830.48	13,485.15	15,135.74	13,139.35
<i>Taxes and licenses for State</i>	<i>7,655.19</i>	<i>5,360.00</i>	<i>5,409.79</i>	<i>5,986.00</i>
<i>Taxes for county</i>	<i>16,266.52</i>	<i>6,977.04</i>	<i>6,780.00</i>	<i>5,638.94</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,908.77</i>	<i>1,148.11</i>	<i>3,005.95</i>	<i>1,514.41</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$154,189.19	\$191,883.77	\$156,445.83	\$131,471.35
Permanent debt (except from sinking funds)	8,000.00	20,250.00	11,500.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,924.22	27,857.00	1,890.38	26,115.27
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	180,000.00	186,000.00	145,000.00	60,000.00
Transfers (except to sinking funds) and refunds	441.48	2,729.63	1,833.33	2,130.33
Agency, trust, and investment	24,830.48	13,485.15	15,135.74	13,139.35
Total payments	\$387,385.37	\$442,205.55	\$331,805.28	\$239,856.30
<i>Balance on hand, including funds</i>	<i>21,903.56</i>	<i>21,634.64</i>	<i>1,375.26</i>	<i>17,856.38</i>
GRAND TOTAL	\$409,288.93	\$463,840.19	\$333,180.54	\$257,712.68

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
REVENUE.	\$197,952.76	\$225,115.74	\$170,978.39	\$115,989.95
General	176,733.92	151,348.90	134,956.19	101,815.15
<i>Taxes</i>	<i>173,006.53</i>	<i>137,571.29</i>	<i>131,240.70</i>	<i>93,372.48</i>
Property, poll, and income	167,628.89	133,823.31	125,786.09	82,781.89
Corporation, bank, etc.	5,377.64	3,747.98	5,454.61	10,590.59
<i>Licenses and permits</i>	<i>317.50</i>	<i>365.50</i>	<i>1,062.00</i>	<i>254.00</i>
<i>Fines and forfeits</i>	<i>179.10</i>	<i>150.00</i>	<i>537.70</i>	<i>188.70</i>
<i>Grants and gifts</i>	<i>3,230.79</i>	<i>13,262.11</i>	<i>2,125.79</i>	<i>7,999.97</i>
For expenses	3,230.79	13,262.11	2,125.79	7,999.97
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	21,218.84	73,766.84	36,022.20	14,174.80
<i>Special assessments</i>	<i>200.00</i>	<i>530.00</i>	—	—
To meet expenses	—	530.00	—	—
To meet outlays	200.00	—	—	—
<i>Privileges</i>	<i>11,156.18</i>	<i>6,758.44</i>	<i>7,553.23</i>	<i>4,557.37</i>
<i>Departmental</i>	<i>7,272.46</i>	<i>8,897.20</i>	<i>4,541.86</i>	<i>5,678.73</i>
General government	—	399.00	2,129.80	415.04
Protection of persons and property	15.50	317.90	117.75	111.64
Health and sanitation	58.88	—	324.28	279.35
Highways	394.00	2,227.44	—	80.67
Charities	1,997.79	3,768.51	1,059.33	2,216.03
Soldiers' benefits	62.00	750.88	235.50	233.00
Schools	4,630.78	1,329.63	518.94	2,334.25
Libraries	113.03	103.84	156.26	—
Recreation	—	—	—	8.75
Unclassified	.48	—	—	—
<i>Public service enterprises</i>	—	<i>54,432.14</i>	<i>18,833.04</i>	—
Electric light	—	37,729.01	—	—
Water	—	16,703.13	14,598.33	—
All other	—	—	4,234.71	—
<i>Cemeteries</i>	<i>1,143.26</i>	<i>18.00</i>	<i>1,640.00</i>	<i>2,054.57</i>
<i>Interest</i>	<i>1,446.94</i>	<i>3,131.06</i>	<i>3,454.07</i>	<i>1,884.13</i>
On sinking funds	—	7.35	—	—
On trust and investment funds	443.89	7.35	322.83	634.06
<i>All other</i>	<i>1,003.05</i>	<i>3,123.71</i>	<i>3,131.24</i>	<i>1,250.07</i>
NON-REVENUE.	\$181,421.52	\$101,001.22	\$174,832.32	\$131,760.83
Offsets to outlays	2,235.00	4,311.15	2,037.94	5,309.78
<i>Departmental</i>	<i>2,235.00</i>	<i>2,043.95</i>	<i>2,037.94</i>	<i>5,309.78</i>
<i>Public service enterprises</i>	—	<i>2,267.20</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	150,000.00	83,750.00	148,000.00	110,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	<i>3,750.00</i>	<i>28,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>80,000.00</i>	<i>120,000.00</i>	<i>110,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	211.34	689.03	—	10.15
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>211.34</i>	<i>689.03</i>	—	<i>10.15</i>
Refunds	1,921.10	225.61	162.57	221.09
Agency, trust, and investment	27,054.08	12,025.43	24,631.81	16,219.81
<i>Taxes and licenses for State</i>	<i>8,879.66</i>	<i>5,157.00</i>	<i>5,850.00</i>	<i>6,007.00</i>
<i>Taxes for county</i>	<i>18,174.42</i>	<i>6,480.00</i>	<i>14,468.23</i>	<i>7,800.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>388.43</i>	<i>4,313.58</i>	<i>2,412.81</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$200,187.76	\$229,426.89	\$173,016.33	\$121,299.73
Premiums	—	—	—	—
Municipal indebtedness	150,000.00	83,750.00	148,000.00	110,000.00
Transfers and refunds	2,132.44	914.64	162.57	231.24
Agency, trust, and investment	27,054.08	12,025.43	24,631.81	16,219.81
Total receipts	\$379,374.28	\$326,116.96	\$345,810.71	\$247,750.78
<i>Balance on hand, including funds</i>	<i>42,674.28</i>	<i>47,217.30</i>	<i>109,169.04</i>	<i>14,178.28</i>
GRAND TOTAL	\$422,048.56	\$373,334.26	\$454,979.75	\$261,929.06

Graded According to Population of 1930 — Continued.

PAYMENTS.	Williamstown POPULATION 3,900	Holden POPULATION 3,871	Provincetown POPULATION 3,808	Warren POPULATION 3,765
Maintenance	\$159,739.91	\$194,147.69	\$165,045.08	\$141,526.47
<i>Departmental</i>	<i>156,066.51</i>	<i>152,514.93</i>	<i>134,057.54</i>	<i>138,580.98</i>
General government	10,739.91	10,029.40	11,858.39	7,312.90
Protection of persons and property	4,599.35	8,344.08	16,041.60	13,222.06
Health and sanitation	9,217.28	4,816.66	7,829.49	4,062.57
Highways	23,865.24	25,864.48	15,882.63	25,078.49
Charities	15,217.80	16,370.26	15,454.28	19,273.00
Soldiers' benefits	351.06	1,868.02	2,355.10	2,796.27
Schools	86,962.56	81,538.46	59,611.69	62,637.82
Libraries	3,009.66	2,458.34	1,375.60	2,515.14
Recreation	135.12	68.58	326.43	644.12
Pensions	—	—	—	—
Unclassified	1,968.53	1,156.65	3,322.33	1,038.61
<i>Public service enterprises</i>	<i>—</i>	<i>41,514.76</i>	<i>28,446.87</i>	<i>—</i>
Electric light	—	35,147.39	—	—
Water	—	6,367.37	23,508.80	—
All other	—	—	4,938.07	—
<i>Cemeteries</i>	<i>3,673.40</i>	<i>118.00</i>	<i>2,540.67</i>	<i>2,945.49</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,537.39	9,188.37	7,006.79	4,409.02
<i>Loans, general purposes</i>	<i>6,537.39</i>	<i>6,283.03</i>	<i>6,313.04</i>	<i>4,409.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,905.34</i>	<i>693.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	37,972.65	36,619.66	162,214.75	10,539.19
<i>Departmental</i>	<i>37,664.67</i>	<i>29,344.89</i>	<i>131,170.77</i>	<i>10,539.19</i>
General government	—	—	2,089.80	80.96
Protection of persons and property	600.00	281.13	7,000.00	99.96
Health and sanitation	8,516.28	—	—	—
Highways	7,618.28	7,551.74	2,859.99	10,358.27
Charities	—	—	—	—
Schools	20,930.01	21,512.02	119,220.98	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,274.77</i>	<i>31,043.98</i>	<i>—</i>
Electric light	—	3,592.79	—	—
Water	—	3,681.98	31,043.98	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>308.08</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	176,000.00	91,500.00	82,000.00	75,900.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>26,000.00</i>	<i>26,500.00</i>	<i>12,000.00</i>	<i>5,900.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>65,000.00</i>	<i>70,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	211.34	689.03	—	10.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>211.34</i>	<i>689.03</i>	<i>—</i>	<i>10.15</i>
Refunds	1,921.10	225.61	162.57	221.09
Agency, trust, and investment	27,709.31	11,926.43	24,642.36	16,323.20
<i>Taxes and licenses for State</i>	<i>8,879.66</i>	<i>5,157.00</i>	<i>5,850.00</i>	<i>6,007.00</i>
<i>Taxes for county</i>	<i>18,174.42</i>	<i>6,480.00</i>	<i>14,468.23</i>	<i>7,800.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>655.23</i>	<i>289.43</i>	<i>4,324.13</i>	<i>2,516.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$166,277.30	\$203,336.06	\$172,051.87	\$145,935.49
Permanent debt (except from sinking funds)	26,000.00	26,500.00	12,000.00	5,900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	37,972.65	36,619.66	162,214.75	10,539.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	65,000.00	70,000.00	70,000.00
Transfers (except to sinking funds) and refunds	2,132.44	914.64	162.57	231.24
Agency, trust, and investment	27,709.31	11,926.43	24,642.36	16,323.20
Total payments	\$410,091.70	\$344,296.79	\$441,071.55	\$248,929.12
Balance on hand, including funds	11,956.86	29,037.47	15,908.20	12,999.94
GRAND TOTAL	\$422,048.56	\$373,334.26	\$454,979.75	\$261,929.06

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
REVENUE.	\$296,230.77	\$240,414.36	\$184,573.15	\$212,342.06
General	268,283.45	192,835.50	167,760.37	177,848.74
<i>Taxes</i>	<i>259,062.51</i>	<i>189,406.09</i>	<i>164,317.31</i>	<i>174,093.55</i>
Property, poll, and income	252,076.44	184,674.64	143,369.64	149,079.29
Corporation, bank, etc.	6,986.07	4,731.45	20,947.67	25,014.26
<i>Licenses and permits</i>	<i>1,269.00</i>	<i>161.00</i>	<i>240.50</i>	<i>434.00</i>
<i>Fines and forfeits</i>	<i>1,247.00</i>	<i>181.00</i>	<i>73.50</i>	<i>281.85</i>
<i>Grants and gifts</i>	<i>6,704.94</i>	<i>3,087.41</i>	<i>3,059.31</i>	<i>3,039.34</i>
For expenses	6,704.94	3,087.41	3,059.31	3,039.34
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>69.75</i>	<i>—</i>
Commercial	27,947.32	47,578.86	16,812.78	34,493.32
<i>Special assessments</i>	<i>760.00</i>	<i>266.00</i>	<i>115.00</i>	<i>1,156.86</i>
To meet expenses	—	266.00	115.00	1,156.86
To meet outlays	760.00	—	—	—
<i>Privileges</i>	<i>12,059.32</i>	<i>7,442.40</i>	<i>6,341.50</i>	<i>6,312.55</i>
<i>Departmental</i>	<i>3,661.41</i>	<i>7,195.58</i>	<i>7,672.10</i>	<i>10,037.10</i>
General government	304.00	876.93	404.80	109.49
Protection of persons and property	74.87	48.74	63.93	285.17
Health and sanitation	672.79	85.00	—	61.14
Highways	86.00	22.50	—	37.44
Charities	658.25	2,558.44	6,467.72	7,421.43
Soldiers' benefits	608.00	702.50	161.50	1,226.75
Schools	17.50	79.25	532.40	810.88
Libraries	—	264.22	41.75	84.80
Recreation	—	3.00	—	—
Unclassified	1,240.00	2,555.00	—	—
<i>Public service enterprises</i>	<i>8,804.49</i>	<i>26,321.82</i>	<i>—</i>	<i>12,545.35</i>
Electric light	—	—	—	—
Water	8,804.49	26,321.82	—	12,545.35
All other	—	—	—	—
<i>Cemeteries</i>	<i>568.26</i>	<i>2,826.15</i>	<i>978.00</i>	<i>5.00</i>
<i>Interest</i>	<i>2,293.84</i>	<i>3,526.91</i>	<i>1,706.18</i>	<i>4,438.46</i>
On sinking funds	39.56	1,158.04	1,018.15	1,583.75
On trust and investment funds	2,254.28	2,368.87	688.03	2,852.71
All other	—	—	—	—
NON-REVENUE.	\$276,825.32	\$278,661.25	\$197,002.54	\$276,438.98
Offsets to outlays	17,391.35	10,070.41	28,252.51	44,088.91
<i>Departmental</i>	<i>17,391.35</i>	<i>8,632.12</i>	<i>28,252.51</i>	<i>44,088.91</i>
<i>Public service enterprises</i>	<i>—</i>	<i>1,438.29</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	225,968.00	245,493.29	152,000.00	205,216.92
<i>Loans, general purposes</i>	<i>55,000.00</i>	<i>23,000.00</i>	<i>—</i>	<i>16,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>39,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds, refunded current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>183,000.00</i>	<i>152,000.00</i>	<i>190,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>968.00</i>	<i>493.29</i>	<i>—</i>	<i>216.92</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	315.00	30.54	37.48	346.47
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	315.00	30.54	37.48	346.47
Refunds	634.99	468.78	257.60	1,065.75
Agency, trust, and investment	32,515.98	22,598.23	16,454.95	25,720.93
<i>Taxes and licenses for State</i>	<i>11,665.66</i>	<i>7,189.00</i>	<i>6,104.00</i>	<i>7,076.00</i>
<i>Taxes for county</i>	<i>19,195.18</i>	<i>9,692.73</i>	<i>8,472.12</i>	<i>13,245.43</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,655.14</i>	<i>5,716.50</i>	<i>1,878.83</i>	<i>5,399.50</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$313,622.12	\$250,484.77	\$212,825.66	\$256,430.97
Premiums	968.00	493.29	—	216.92
Municipal indebtedness	225,000.00	245,000.00	152,000.00	205,000.00
Transfers and refunds	949.99	499.32	295.08	1,412.22
Agency, trust, and investment	32,515.98	22,598.23	16,454.95	25,720.93
Total receipts	\$573,056.09	\$551,075.61	\$381,575.69	\$488,781.04
Balance on hand, including funds	50,163.15	30,929.64	8,749.45	14,084.46
GRAND TOTAL	\$623,219.24	\$580,005.25	\$390,325.14	\$502,865.50

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nantucket POPULATION 3,678	Rockport POPULATION 3,630	Westford POPULATION 3,600	East Bridgewater POPULATION 3,591
Maintenance	\$206,703.63	\$174,460.95	\$158,349.54	\$195,444.83
<i>Departmental</i>	<i>198,558.18</i>	<i>150,212.52</i>	<i>156,654.69</i>	<i>182,902.42</i>
General government	14,674.41	15,627.05	7,592.52	10,552.45
Protection of persons and property	39,995.18	17,402.73	12,011.00	13,501.65
Health and sanitation	28,505.65	7,652.62	4,483.47	9,658.24
Highways	27,741.92	24,942.72	25,793.82	38,329.93
Charities	14,976.50	21,930.57	25,662.81	26,187.32
Soldiers' benefits	2,262.00	1,668.70	2,243.98	2,431.86
Schools	59,474.06	49,767.14	72,749.05	72,576.60
Libraries	3,000.00	3,702.17	2,911.49	5,552.26
Recreation	271.98	4,689.40	1,329.69	1,654.31
Pensions	104.15	—	—	—
Unclassified	7,552.33	2,829.42	1,876.76	2,457.80
<i>Public service enterprises</i>	<i>7,632.51</i>	<i>19,966.28</i>	<i>—</i>	<i>12,466.84</i>
Electric light	—	—	—	—
Water	7,632.51	19,966.28	—	12,466.84
All other	—	—	—	—
<i>Cemeteries</i>	<i>517.94</i>	<i>4,174.75</i>	<i>1,694.95</i>	<i>75.57</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>107.40</i>	<i>—</i>	<i>—</i>
Interest	18,021.57	11,388.24	5,493.71	7,939.63
<i>Loans, general purposes</i>	<i>15,896.57</i>	<i>9,657.49</i>	<i>6,493.71</i>	<i>5,507.74</i>
<i>Loans, public service enterprises</i>	<i>2,125.00</i>	<i>1,730.75</i>	<i>—</i>	<i>2,431.89</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	140,137.58	112,193.21	43,106.83	78,058.24
<i>Departmental</i>	<i>138,537.58</i>	<i>63,338.78</i>	<i>43,106.83</i>	<i>77,182.49</i>
General government	—	—	—	1,000.00
Protection of persons and property	5,321.42	26,758.23	—	—
Health and sanitation	20,296.10	896.71	—	119.59
Highways	41,183.80	30,062.73	43,106.83	76,062.90
Charities	—	—	—	—
Schools	71,736.26	969.53	—	—
Libraries	—	—	—	—
Recreation	—	554.84	—	—
Unclassified	—	4,096.74	—	—
<i>Public service enterprises</i>	<i>1,600.00</i>	<i>48,854.43</i>	<i>—</i>	<i>375.75</i>
Electric light	—	—	—	—
Water	1,600.00	48,854.43	—	375.75
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
Municipal indebtedness	192,000.00	197,500.00	139,500.00	189,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>22,000.00</i>	<i>24,500.00</i>	<i>7,500.00</i>	<i>19,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>173,000.00</i>	<i>132,000.00</i>	<i>170,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	315.00	30.54	37.48	346.47
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>315.00</i>	<i>30.54</i>	<i>37.48</i>	<i>346.47</i>
Refunds	634.99	468.78	257.60	1,065.75
Agency, trust, and investment	32,780.54	23,225.13	16,619.17	25,756.51
<i>Taxes and licenses for State</i>	<i>11,665.66</i>	<i>7,189.00</i>	<i>6,104.00</i>	<i>7,076.00</i>
<i>Taxes for county</i>	<i>19,195.18</i>	<i>9,692.73</i>	<i>8,472.12</i>	<i>13,246.43</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,919.70</i>	<i>6,343.40</i>	<i>2,043.05</i>	<i>5,436.08</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$224,730.20	\$185,849.19	\$163,843.25	\$203,384.46
Permanent debt (except from sinking funds)	22,000.00	24,500.00	7,500.00	19,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	140,137.58	112,193.21	43,106.83	78,058.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	170,000.00	173,000.00	132,000.00	170,000.00
Transfers (except to sinking funds) and refunds	949.99	499.32	295.08	1,412.22
Agency, trust, and investment	32,780.54	23,225.13	16,619.17	25,756.51
Total payments	\$590,598.31	\$519,266.85	\$363,364.33	\$498,111.43
<i>Balance on hand, including funds</i>	<i>32,620.93</i>	<i>30,738.40</i>	<i>26,960.81</i>	<i>4,754.07</i>
GRAND TOTAL	\$623,219.24	\$550,005.25	\$390,325.14	\$502,865.50

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
REVENUE.	\$134,890.86	\$149,647.05	\$157,456.95	\$242,024.53
General	113,632.68	129,158.06	126,924.27	201,367.58
<i>Taxes</i>	<i>102,373.88</i>	<i>112,849.37</i>	<i>122,952.86</i>	<i>197,695.51</i>
Property, poll, and income	96,110.57	102,905.37	118,059.90	194,397.59
Corporation, bank, etc.	6,263.31	9,944.00	4,892.96	3,297.92
<i>Licenses and permits</i>	<i>729.00</i>	<i>218.50</i>	<i>151.50</i>	<i>500.50</i>
<i>Fines and forfeits</i>	<i>2,849.79</i>		<i>51.50</i>	<i>157.75</i>
<i>Grants and gifts</i>	<i>7,680.01</i>	<i>16,090.19</i>	<i>3,391.43</i>	<i>3,013.82</i>
For expenses	7,680.01	16,090.19	3,391.43	3,013.82
For outlays	—	—	—	—
<i>All other</i>	—	—	<i>376.98</i>	—
Commercial	21,258.18	20,488.99	30,532.68	40,656.95
<i>Special assessments</i>	—	—	<i>339.25</i>	<i>105.67</i>
To meet expenses	—	—	339.25	—
To meet outlays	—	—	—	105.67
<i>Privileges</i>	<i>5,147.52</i>	<i>6,992.99</i>	<i>6,847.71</i>	<i>8,452.47</i>
<i>Departmental</i>	<i>1,348.51</i>	<i>5,159.51</i>	<i>2,993.51</i>	<i>5,779.17</i>
General government	188.50	197.50	364.00	67.62
Protection of persons and property	117.28	150.14	111.27	175.30
Health and sanitation	364.10	—	368.49	449.95
Highways	41.25	270.12	—	129.60
Charities	291.56	2,697.64	1,246.27	3,134.12
Soldiers' benefits	95.00	93.00	206.00	166.00
Schools	109.27	1,638.35	591.28	957.05
Libraries	141.55	112.76	106.20	224.33
Recreation	—	—	—	457.70
Unclassified	—	—	—	7.50
<i>Public service enterprises</i>	<i>12,895.48</i>	<i>6,029.96</i>	<i>15,644.05</i>	<i>21,285.30</i>
Electric light	—	—	—	—
Water	12,895.48	6,029.96	15,644.05	21,285.30
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>277.73</i>	—	—
<i>Interest</i>	<i>1,866.67</i>	<i>2,028.80</i>	<i>4,708.16</i>	<i>5,034.34</i>
On sinking funds	—	—	—	—
On trust and investment funds	314.60	855.23	1,778.50	964.27
All other	1,552.07	1,173.57	2,929.66	4,070.07
NON-REVENUE.	\$62,851.97	\$66,676.67	\$128,550.54	\$219,867.56
Offsets to outlays	3,000.00	1,103.32	10,414.21	27,718.22
<i>Departmental</i>	<i>3,000.00</i>	<i>1,103.32</i>	<i>10,414.21</i>	<i>27,718.22</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	51,300.00	50,000.00	96,000.00	175,000.00
<i>Loans, general purposes</i>	—	—	<i>6,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>51,300.00</i>	<i>50,000.00</i>	<i>90,000.00</i>	<i>175,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	495.07	1,200.40	984.13
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>495.07</i>	<i>1,200.40</i>	<i>984.13</i>
Refunds	67.37	692.54	522.44	853.05
Agency, trust, and investment	8,484.60	14,385.74	20,413.49	15,312.16
<i>Taxes and licenses for State</i>	<i>4,192.00</i>	<i>5,682.26</i>	<i>5,252.00</i>	<i>7,369.00</i>
<i>Taxes for county</i>	<i>4,292.60</i>	<i>7,440.00</i>	<i>5,114.58</i>	<i>7,671.87</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>1,263.48</i>	<i>10,046.91</i>	<i>271.29</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$137,890.86	\$150,750.37	\$167,871.16	\$269,742.75
Premiums	—	—	—	—
Municipal indebtedness	51,300.00	50,000.00	96,000.00	175,000.00
Transfers and refunds	67.37	1,187.61	1,722.84	1,837.18
Agency, trust, and investment	8,484.60	14,385.74	20,413.49	15,312.16
Total receipts	\$197,742.83	\$216,323.72	\$286,007.49	\$461,892.09
Balance on hand, including funds	25,980.37	18,269.37	19,633.56	47,769.87
GRAND TOTAL	\$223,723.20	\$234,593.09	\$305,641.05	\$509,661.96

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wrentham POPULATION 3,584	Barre POPULATION 3,510	Holbrook POPULATION 3,353	Sharon POPULATION 3,351
Maintenance	\$108,303.58	\$143,023.87	\$131,946.60	\$191,890.25
<i>Departmental</i>	<i>99,866.42</i>	<i>141,038.69</i>	<i>117,051.60</i>	<i>180,686.14</i>
General government	5,650.20	6,424.77	10,273.45	12,724.84
Protection of persons and property	17,638.70	6,473.75	11,672.77	19,421.87
Health and sanitation	3,623.97	3,990.94	4,285.39	5,523.76
Highways	22,055.20	36,456.12	17,556.39	44,023.19
Charities	9,391.55	13,945.36	11,877.23	8,750.44
Soldiers' benefits	793.00	169.85	1,311.74	1,680.12
Schools	34,550.86	69,923.82	53,563.48	80,563.39
Libraries	1,507.34	1,993.23	1,846.60	3,666.04
Recreation	547.81	196.20	852.07	974.91
Pensions	—	—	—	—
Unclassified	4,106.79	1,464.65	3,812.38	3,356.58
<i>Public service enterprises</i>	<i>8,438.16</i>	<i>1,032.58</i>	<i>14,881.60</i>	<i>11,205.11</i>
Electric light	—	—	—	—
Water	8,438.16	1,022.83	14,881.60	11,205.11
All other	—	9.75	—	—
<i>Cemeteries</i>	<i>—</i>	<i>952.60</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>13.50</i>	<i>—</i>
Interest	3,401.58	1,102.83	5,402.00	12,288.95
<i>Loans, general purposes</i>	<i>1,885.68</i>	<i>1,102.83</i>	<i>5,282.00</i>	<i>11,883.96</i>
<i>Loans, public service enterprises</i>	<i>1,516.00</i>	<i>—</i>	<i>120.00</i>	<i>406.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	33,302.85	6,215.45	25,524.58	47,438.63
<i>Departmental</i>	<i>24,293.31</i>	<i>6,216.45</i>	<i>25,624.58</i>	<i>41,026.24</i>
General government	500.00	73.50	305.00	—
Protection of persons and property	4,048.75	1,000.00	800.00	53.64
Health and sanitation	—	108.82	—	—
Highways	15,463.02	4,626.67	23,724.00	39,497.41
Charities	468.00	—	—	—
Schools	2,913.54	406.46	695.58	1,475.19
Libraries	900.00	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>9,009.54</i>	<i>—</i>	<i>—</i>	<i>6,412.39</i>
Electric light	—	—	—	—
Water	9,009.54	—	—	6,412.39
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	60,500.00	55,000.00	102,500.00	213,853.79
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,200.00</i>	<i>5,000.00</i>	<i>12,500.00</i>	<i>24,853.79</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>51,300.00</i>	<i>50,000.00</i>	<i>90,000.00</i>	<i>189,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	495.07	1,200.40	984.13
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>495.07</i>	<i>1,200.40</i>	<i>984.13</i>
Refunds	67.37	692.54	522.44	853.05
Agency, trust, and investment	8,492.91	14,618.57	20,513.19	15,281.10
<i>Taxes and licenses for State</i>	<i>4,192.00</i>	<i>5,682.26</i>	<i>5,262.00</i>	<i>7,369.00</i>
<i>Taxes for county</i>	<i>4,292.60</i>	<i>7,440.00</i>	<i>5,114.58</i>	<i>7,671.87</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8.31</i>	<i>1,496.31</i>	<i>10,146.61</i>	<i>240.23</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$111,705.16	\$144,126.70	\$137,348.60	\$204,179.20
Permanent debt (except from sinking funds)	9,200.00	5,000.00	12,500.00	24,853.79
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,302.85	6,215.45	25,524.58	47,438.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	51,300.00	50,000.00	90,000.00	189,000.00
Transfers (except to sinking funds) and refunds	67.37	1,187.61	1,722.84	1,837.18
Agency, trust, and investment	8,492.91	14,618.57	20,513.19	15,281.10
Total payments	\$214,068.29	\$221,148.33	\$287,609.21	\$482,589.90
Balance on hand, including funds	9,654.91	13,444.76	18,031.84	27,072.06
GRAND TOTAL	\$223,723.20	\$234,593.09	\$305,641.05	\$509,661.96

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
REVENUE.	\$295,790.45	\$167,543.52	\$140,183.42	\$105,241.47
General	230,092.26	146,739.96	106,748.73	96,283.60
Taxes	224,837.95	142,419.76	94,007.48	77,489.04
Property, poll, and income	220,086.66	139,794.14	91,352.62	71,741.37
Corporation, bank, etc.	4,751.29	2,625.62	2,654.86	5,747.67
Licenses and permits	578.50	113.00	177.00	85.00
Fines and forfeits	340.10	31.00	544.16	880.00
Grants and gifts	4,335.71	4,176.20	12,020.09	17,804.56
For expenses	4,335.71	4,176.20	12,020.09	17,804.56
For outlays	—	—	—	—
All other	—	—	—	25.00
Commercial	65,698.19	20,803.56	33,434.69	8,957.87
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	13,912.18	4,952.73	5,496.06	4,061.99
Departmental	4,416.46	4,209.72	3,811.28	3,074.87
General government	642.90	31.00	965.00	75.75
Protection of persons and property	49.87	34.47	723.44	54.30
Health and sanitation	42.00	292.98	—	367.86
Highways	419.25	442.04	—	—
Charities	—	2,862.38	979.09	1,290.25
Soldiers' benefits	95.00	—	360.00	174.00
Schools	2,803.94	472.66	739.15	1,062.71
Libraries	305.00	69.29	44.60	—
Recreation	3.45	—	—	—
Unclassified	54.05	4.90	—	50.00
Public service enterprises	30,706.48	7,477.95	20,627.91	—
Electric light	—	—	—	—
Water	30,706.48	7,477.95	20,627.91	—
All other	—	—	—	—
Cemeteries	3,200.73	—	—	254.00
Interest	13,463.34	4,163.16	3,499.44	1,567.01
On sinking funds	—	—	—	—
On trust and investment funds	6,950.15	1,198.14	936.94	105.00
All other	6,513.19	2,965.02	2,562.50	1,462.01
NON-REVENUE.	\$543,590.80	\$92,112.62	\$96,088.42	\$87,289.94
Offsets to outlays	1,999.99	7,849.92	6,797.16	11,329.82
Departmental	1,999.99	7,849.92	6,797.16	11,329.82
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	487,681.31	70,471.54	75,000.00	67,000.00
Loans, general purposes	222,000.00	—	—	—
Loans, public service enterprises	88,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	165,000.00	70,471.54	75,000.00	67,000.00
Unpaid warrants or orders, current year	8,813.69	—	—	—
Premiums	3,867.72	—	—	—
Transfers	2,481.17	1,548.00	1,244.32	105.00
From sinking funds	—	—	—	—
All other	2,481.17	1,548.00	1,244.32	105.00
Refunds	3,514.69	258.59	186.37	494.27
Agency, trust, and investment	47,913.64	11,984.57	12,860.57	8,360.85
Taxes and licenses for State	9,725.39	4,959.00	4,440.00	4,007.44
Taxes for county	14,078.66	6,984.32	7,616.12	3,835.94
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	24,109.59	61.25	804.45	517.47
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$297,790.44	\$175,393.44	\$146,980.58	\$116,571.29
Premiums	3,867.72	—	—	—
Municipal indebtedness	483,813.59	70,471.54	75,000.00	67,000.00
Transfers and refunds	5,995.86	1,806.59	1,430.69	599.27
Agency, trust, and investment	47,913.64	11,984.57	12,860.57	8,360.85
Total receipts	\$839,381.25	\$259,656.14	\$236,271.84	\$192,531.41
Balance on hand, including funds	46,625.28	259.03	40,950.58	6,418.66
GRAND TOTAL	\$886,006.53	\$259,915.17	\$277,222.42	\$198,950.07

Graded According to Population of 1930 — Continued.

PAYMENTS.	Weston POPULATION 3,332	East Longmeadow POPULATION 3,327	West Bridgewater POPULATION 3,206	Bellingham POPULATION 3,189
Maintenance	\$204,798.91	\$145,457.21	\$125,490.50	\$97,867.84
<i>Departmental</i>	<i>182,330.79</i>	<i>137,793.89</i>	<i>116,440.94</i>	<i>97,486.54</i>
General government	15,596.18	10,500.80	8,331.67	6,226.47
Protection of persons and property	26,684.35	6,320.11	11,327.01	2,741.57
Health and sanitation	5,082.07	3,569.55	4,302.52	2,403.41
Highways	43,190.49	17,414.70	30,617.48	18,738.88
Charities	4,037.74	15,896.04	8,389.52	14,386.93
Soldiers' benefits	383.00	2,504.85	681.50	1,969.30
Schools	65,251.96	77,988.35	48,705.46	47,745.04
Libraries	8,817.16	593.52	2,094.00	1,001.53
Recreation	8,211.04	729.69	133.66	54.97
Pensions	—	—	—	—
Unclassified	5,076.80	2,276.28	1,858.12	2,218.44
<i>Public service enterprises</i>	<i>15,249.91</i>	<i>7,623.53</i>	<i>9,049.56</i>	—
Electric light	—	—	—	—
Water	15,249.91	7,623.53	9,049.56	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>7,218.21</i>	—	—	<i>381.30</i>
<i>Administration of trust funds</i>	—	<i>39.79</i>	—	—
Interest	14,344.77	5,111.61	2,776.30	2,611.43
<i>Loans, general purposes</i>	<i>5,142.54</i>	<i>4,071.61</i>	<i>1,022.71</i>	<i>2,611.43</i>
<i>Loans, public service enterprises</i>	<i>9,202.23</i>	<i>1,040.00</i>	<i>1,753.59</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	230,493.13	16,576.44	12,256.67	15,302.06
<i>Departmental</i>	<i>174,769.61</i>	<i>13,710.33</i>	<i>12,256.67</i>	<i>15,302.06</i>
General government	—	—	134.00	175.00
Protection of persons and property	12,000.00	—	—	2,000.00
Health and sanitation	—	—	—	1,000.00
Highways	37,945.55	12,919.18	12,122.67	8,587.97
Charities	—	—	—	—
Schools	124,259.58	300.00	—	3,411.09
Libraries	—	—	—	—
Recreation	554.48	—	—	—
Unclassified	—	491.15	—	128.00
<i>Public service enterprises</i>	<i>54,573.52</i>	<i>2,866.11</i>	—	—
Electric light	—	—	—	—
Water	54,573.52	2,866.11	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,160.00</i>	—	—	—
Municipal indebtedness	187,343.52	78,500.00	84,535.00	64,500.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>22,171.02</i>	<i>8,500.00</i>	<i>4,535.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>165,000.00</i>	<i>70,000.00</i>	<i>80,000.00</i>	<i>62,000.00</i>
<i>Warrants or orders, previous years</i>	<i>172.50</i>	—	—	—
Transfers	2,481.17	1,548.00	1,244.32	105.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>2,481.17</i>	<i>1,548.00</i>	<i>1,244.32</i>	<i>105.00</i>
Refunds	3,514.69	258.59	186.37	494.27
Agency, trust, and investment	49,851.40	12,394.86	12,553.19	11,885.85
<i>Taxes and licenses for State</i>	<i>9,725.39</i>	<i>4,839.00</i>	<i>4,440.00</i>	<i>4,007.44</i>
<i>Taxes for county</i>	<i>14,078.66</i>	<i>6,984.32</i>	<i>7,616.12</i>	<i>3,835.94</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>26,047.35</i>	<i>471.54</i>	<i>497.07</i>	<i>4,042.47</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$219,143.68	\$150,568.82	\$128,266.80	\$100,479.27
Permanent debt (except from sinking funds)	22,171.02	8,500.00	4,535.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	230,493.13	16,576.44	12,256.67	15,302.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	165,172.50	70,000.00	80,000.00	62,000.00
Transfers (except to sinking funds) and refunds	5,995.86	1,806.59	1,430.69	599.27
Agency, trust, and investment	49,851.40	12,394.86	12,553.19	11,885.85
Total payments	\$692,827.59	\$259,846.71	\$239,042.35	\$192,766.45
Balance on hand, including funds	193,178.94	68.46	38,180.07	6,183.02
GRAND TOTAL	\$886,006.53	\$259,915.17	\$277,222.42	\$198,950.07

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
REVENUE.	\$153,942.59	\$113,581.72	\$91,220.98	\$472,644.59
General	123,523.67	103,146.03	78,327.94	407,250.36
<i>Taxes</i>	<i>113,634.90</i>	<i>100,274.62</i>	<i>53,604.40</i>	<i>398,734.96</i>
Property, poll, and income	108,764.08	88,315.49	52,527.97	391,266.57
Corporation, bank, etc.	4,870.82	11,959.03	1,076.43	7,468.39
<i>Licenses and permits</i>	<i>159.00</i>	<i>196.60</i>	<i>110.50</i>	<i>337.00</i>
<i>Fines and forfeits</i>	<i>70.00</i>	<i>299.04</i>	<i>270.56</i>	<i>608.10</i>
<i>Grants and gifts</i>	<i>9,659.77</i>	<i>2,376.97</i>	<i>24,342.48</i>	<i>7,070.30</i>
For expenses	9,659.77	2,376.97	24,342.48	7,070.30
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	30,418.92	10,435.69	12,893.04	65,394.23
<i>Special assessments</i>	<i>52.68</i>	<i>—</i>	<i>—</i>	<i>6,884.33</i>
To meet expenses	—	—	—	2,884.33
To meet outlays	52.68	—	—	4,000.00
<i>Privileges</i>	<i>5,876.64</i>	<i>7,176.17</i>	<i>3,689.74</i>	<i>16,738.84</i>
<i>Departmental</i>	<i>9,087.53</i>	<i>2,465.05</i>	<i>6,021.85</i>	<i>2,760.06</i>
General government	1,469.10	56.00	84.50	167.02
Protection of persons and property	22.48	50.13	80.50	150.22
Health and sanitation	260.71	732.30	42.00	150.00
Highways	6.59	—	—	117.25
Charities	5,038.24	1,060.16	—	918.52
Soldiers' benefits	769.99	178.00	456.00	426.00
Schools	1,483.35	295.48	5,333.85	829.05
Libraries	34.29	39.86	—	—
Recreation	—	—	—	—
Unclassified	2.78	53.12	25.00	2.00
<i>Public service enterprises</i>	<i>10,805.56</i>	<i>—</i>	<i>—</i>	<i>31,768.58</i>
Electric light	—	—	—	—
Water	10,805.56	—	—	31,768.58
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>426.92</i>	<i>—</i>
<i>Interest</i>	<i>4,596.51</i>	<i>796.47</i>	<i>2,754.53</i>	<i>8,242.42</i>
On sinking funds	—	—	—	—
On trust and investment funds	744.64	191.56	1,662.81	854.14
All other	3,851.87	603.91	1,091.72	7,388.28
NON-REVENUE.	\$208,097.41	\$89,273.28	\$93,123.42	\$1,212,695.03
Offsets to outlays	31,795.02	16,697.05	33,058.09	2,432.25
<i>Departmental</i>	<i>31,795.02</i>	<i>16,697.05</i>	<i>33,058.09</i>	<i>2,432.25</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	129,350.00	60,000.00	47,830.04	1,169,547.50
<i>Loans, general purposes</i>	<i>18,550.00</i>	<i>—</i>	<i>1,500.00</i>	<i>10,000.00</i>
<i>Loans, public service enterprises</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>750,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>6,380.04</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,547.50</i>
Transfers	18,000.00	—	655.00	56.40
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>655.00</i>	<i>56.40</i>
<i>All other</i>	18,000.00	—	—	—
Refunds	153.35	157.95	81.58	1,392.99
Agency, trust, and investment	28,799.04	12,418.28	11,498.71	39,265.89
<i>Taxes and licenses for State</i>	<i>4,765.00</i>	<i>5,375.00</i>	<i>2,849.00</i>	<i>13,082.00</i>
<i>Taxes for county</i>	<i>4,566.59</i>	<i>6,086.47</i>	<i>6,308.35</i>	<i>26,159.72</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,449.39</i>
<i>Sinking and other permanent funds</i>	<i>19,467.45</i>	<i>856.81</i>	<i>2,341.36</i>	<i>24.17</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$185,737.61	\$130,278.77	\$124,279.07	\$475,076.84
Premiums	—	—	—	9,547.50
Municipal indebtedness	129,350.00	60,000.00	47,830.04	1,160,000.00
Transfers and refunds	18,153.35	157.95	736.58	1,449.39
Agency, trust, and investment	28,799.04	12,418.28	11,498.71	39,265.89
Total receipts	\$362,040.00	\$202,855.00	\$184,344.40	\$1,685,339.62
Balance on hand, including funds	8,616.32	25,819.36	7,126.62	20,564.97
GRAND TOTAL	\$370,656.32	\$228,674.36	\$191,471.02	\$1,705,904.59

Graded According to Population of 1930 — Continued.

PAYMENTS.	Medway POPULATION 3,153	Dighton POPULATION 3,147	Belchertown POPULATION 3,139	Scituate POPULATION 3,118
Maintenance	\$124,570.37	\$97,999.54	\$85,883.00	\$382,126.64
<i>Departmental</i>	<i>119,144.81</i>	<i>97,999.54</i>	<i>85,088.48</i>	<i>356,664.54</i>
General government	10,472.34	6,213.30	3,729.04	26,402.54
Protection of persons and property	8,683.18	4,470.13	4,296.79	100,781.88
Health and sanitation	4,530.15	6,835.14	1,459.21	21,747.20
Highways	25,868.62	6,452.48	20,650.95	82,755.87
Charities	15,063.76	12,736.37	8,941.28	21,769.13
Soldiers' benefits	3,252.10	349.00	446.00	4,420.41
Schools	47,567.95	58,834.80	42,853.28	85,147.66
Libraries	1,199.84	1,590.77	809.71	2,995.62
Recreation	1,150.34	70.67	63.11	3,852.35
Pensions	—	—	—	—
Unclassified	1,356.53	446.88	1,839.11	6,791.88
<i>Public service enterprises</i>	<i>5,425.66</i>	<i>—</i>	<i>—</i>	<i>25,415.70</i>
Electric light	—	—	—	—
Water	5,425.56	—	—	25,415.70
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>794.52</i>	<i>46.40</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,948.83	865.00	2,295.87	15,377.38
<i>Loans, general purposes</i>	<i>4,697.68</i>	<i>865.00</i>	<i>2,295.87</i>	<i>15,377.38</i>
<i>Loans, public service enterprises</i>	<i>2,251.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	74,135.79	34,968.84	45,266.28	867,345.25
<i>Departmental</i>	<i>71,519.53</i>	<i>34,968.84</i>	<i>45,266.28</i>	<i>106,993.64</i>
General government	18,000.00	—	—	8,282.16
Protection of persons and property	8,573.50	—	624.05	28,856.85
Health and sanitation	—	524.00	1,563.43	14,000.00
Highways	44,204.18	33,728.32	42,638.92	50,935.63
Charities	—	—	—	—
Schools	105.20	538.76	439.88	3,299.00
Libraries	—	177.76	—	—
Recreation	636.65	—	—	100.00
Unclassified	—	—	—	1,520.00
<i>Public service enterprises</i>	<i>2,616.26</i>	<i>—</i>	<i>—</i>	<i>760,351.61</i>
Electric light	—	—	—	—
Water	2,616.26	—	—	760,351.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	125,500.00	61,000.00	45,000.00	347,150.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,500.00</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>47,150.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>	<i>300,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	18,000.00	—	655.00	56.40
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>18,000.00</i>	<i>—</i>	<i>655.00</i>	<i>56.40</i>
Refunds	153.35	157.95	81.58	1,392.99
Agency, trust, and investment	11,543.68	12,609.84	10,293.56	39,265.13
<i>Taxes and licenses for State</i>	<i>4,765.00</i>	<i>5,975.00</i>	<i>2,849.00</i>	<i>15,082.00</i>
<i>Taxes for county</i>	<i>4,566.69</i>	<i>6,086.47</i>	<i>6,308.36</i>	<i>26,169.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,212.09</i>	<i>548.37</i>	<i>1,136.21</i>	<i>23.41</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$131,519.20	\$98,864.54	\$88,178.87	\$397,504.02
Permanent debt (except from sinking funds)	15,500.00	1,000.00	5,000.00	47,150.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	74,135.79	34,968.84	45,266.28	867,345.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,000.00	60,000.00	40,000.00	300,000.00
Transfers (except to sinking funds) and refunds	18,153.35	157.95	736.58	1,449.39
Agency, trust, and investment	11,543.68	12,609.84	10,293.56	39,265.13
Total payments	\$360,852.02	\$207,601.17	\$189,475.29	\$1,652,713.79
Balance on hand, including funds	9,804.80	21,073.19	1,995.73	53,190.80
GRAND TOTAL	\$370,656.32	\$228,674.36	\$191,471.02	\$1,705,904.59

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
REVENUE.	\$334,424.04	\$170,567.06	\$135,640.56	\$135,533.17
General	303,669.57	139,757.16	96,271.23	119,518.84
<i>Taxes</i>	<i>298,841.77</i>	<i>135,935.52</i>	<i>84,460.87</i>	<i>116,688.56</i>
Property, poll, and income	292,668.10	131,973.47	78,803.19	95,638.81
Corporation, bank, etc.	6,173.67	3,962.05	5,657.68	21,049.75
<i>Licenses and permits</i>	<i>149.75</i>	<i>604.00</i>	<i>137.60</i>	<i>150.00</i>
<i>Fines and forfeits</i>	<i>189.75</i>	<i>321.81</i>	<i>46.30</i>	<i>5.00</i>
<i>Grants and gifts</i>	<i>4,488.30</i>	<i>2,995.83</i>	<i>11,626.56</i>	<i>2,675.28</i>
For expenses	4,488.30	2,995.83	11,626.56	2,675.28
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	30,754.47	30,809.90	39,369.33	16,014.33
<i>Special assessments</i>	<i>318.40</i>	<i>39.60</i>	<i>104.80</i>	<i>—</i>
To meet expenses	318.40	—	104.80	—
To meet outlays	—	39.60	—	—
<i>Privileges</i>	<i>12,596.79</i>	<i>5,924.28</i>	<i>5,475.02</i>	<i>5,241.24</i>
<i>Departmental</i>	<i>11,338.80</i>	<i>5,790.02</i>	<i>13,281.94</i>	<i>7,043.67</i>
General government	1,185.86	398.95	1,702.50	1,965.50
Protection of persons and property	742.92	170.10	75.41	681.41
Health and sanitation	231.43	62.15	—	350.00
Highways	—	2,072.30	608.93	149.50
Charities	4,972.95	2,268.85	7,872.80	705.35
Soldiers' benefits	444.00	72.00	30.00	95.00
Schools	3,723.68	719.44	2,739.30	2,901.45
Libraries	—	—	216.50	195.46
Recreation	3.00	—	—	—
Unclassified	34.96	26.23	36.50	—
<i>Public service enterprises</i>	<i>—</i>	<i>15,172.86</i>	<i>12,221.52</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	15,172.86	12,221.52	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>471.34</i>	<i>—</i>	<i>3,113.90</i>	<i>9.22</i>
<i>Interest</i>	<i>6,029.14</i>	<i>3,883.14</i>	<i>5,172.15</i>	<i>3,720.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,591.58	928.89	1,962.32	2,972.20
All other	3,437.56	2,954.25	3,209.83	748.00
NON-REVENUE.	\$179,050.41	\$106,842.56	\$64,709.38	\$68,115.71
Offsets to outlays	—	11,511.56	5,883.96	—
<i>Departmental</i>	<i>—</i>	<i>11,511.56</i>	<i>5,883.96</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	150,160.72	82,500.00	40,000.00	50,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>7,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>75,000.00</i>	<i>40,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>160.72</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,107.50	547.10	2,050.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,107.50	547.10	2,050.00	—
Refunds	1,165.58	326.72	536.34	107.86
Agency, trust, and investment	26,616.61	11,957.18	16,239.08	18,007.85
<i>Taxes and licenses for State</i>	<i>10,851.25</i>	<i>5,055.00</i>	<i>4,282.00</i>	<i>7,031.63</i>
<i>Taxes for county</i>	<i>11,964.47</i>	<i>6,852.45</i>	<i>5,400.00</i>	<i>9,720.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,800.89</i>	<i>49.73</i>	<i>6,557.08</i>	<i>1,256.22</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$334,424.04	\$182,078.62	\$141,524.52	\$135,533.17
Premiums	—	—	—	—
Municipal indebtedness	150,160.72	82,500.00	40,000.00	50,000.00
Transfers and refunds	2,273.08	873.82	2,586.34	107.86
Agency, trust, and investment	26,616.61	11,957.18	16,239.08	18,007.85
Total receipts	\$513,474.45	\$277,409.62	\$200,349.94	\$203,648.88
Balance on hand, including funds	53,264.23	81,857.76	34,844.83	52,877.47
GRAND TOTAL	\$566,738.68	\$359,267.38	\$235,194.77	\$256,526.35

Graded According to Population of 1930 — Continued.

PAYMENTS.	Cohasset POPULATION 3,083	Ayer POPULATION 3,060	North Brookfield POPULATION 3,013	Hopedale POPULATION 2,973
Maintenance	\$291,377.94	\$117,301.18	\$114,040.73	\$127,618.82
<i>Departmental</i>	<i>290,317.71</i>	<i>110,481.15</i>	<i>101,095.54</i>	<i>127,509.60</i>
General government	19,877.99	11,411.79	8,082.58	7,452.98
Protection of persons and property	67,671.14	16,739.40	6,623.13	22,549.05
Health and sanitation	11,986.92	3,207.75	3,367.07	4,553.19
Highways	75,542.97	20,310.99	24,414.83	16,390.70
Charities	19,110.52	12,650.15	16,680.52	11,717.64
Soldiers' benefits	2,089.39	196.75	471.74	1,460.00
Schools	78,489.26	41,899.35	35,331.25	53,139.73
Libraries	6,782.61	2,000.00	2,724.58	6,311.52
Recreation	5,712.42	658.14	131.48	3,413.23
Pensions	—	—	—	—
Unclassified	3,054.49	1,406.83	3,268.36	521.56
<i>Public service enterprises</i>	<i>—</i>	<i>6,820.03</i>	<i>9,872.14</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,820.03	9,872.14	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,031.63</i>	<i>—</i>	<i>3,073.05</i>	<i>109.22</i>
Administration of trust funds	28.60	—	—	—
Interest	7,300.35	9,508.12	2,107.50	4,405.05
<i>Loans, general purposes</i>	<i>7,300.35</i>	<i>8,018.12</i>	<i>2,107.50</i>	<i>4,405.05</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,490.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	34,469.54	99,398.14	13,425.89	1,150.00
<i>Departmental</i>	<i>28,974.08</i>	<i>98,629.06</i>	<i>11,979.87</i>	<i>1,150.00</i>
General government	4,436.58	—	125.00	—
Protection of persons and property	5,383.56	—	—	—
Health and sanitation	422.18	—	—	—
Highways	15,445.85	22,245.01	11,854.97	950.00
Charities	—	—	—	—
Schools	3,285.91	76,384.05	—	—
Libraries	—	—	—	—
Recreation	—	—	—	200.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>769.08</i>	<i>1,445.92</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	769.08	1,445.92	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,495.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	164,010.51	114,500.00	44,000.00	57,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>14,010.51</i>	<i>17,500.00</i>	<i>4,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>150,000.00</i>	<i>97,000.00</i>	<i>40,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,107.50	547.10	2,050.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,107.50</i>	<i>547.10</i>	<i>2,050.00</i>	<i>—</i>
Refunds	1,165.58	326.72	536.34	107.86
Agency, trust, and investment	27,497.48	12,046.68	16,151.40	17,956.84
<i>Taxes and licenses for State</i>	<i>10,851.25</i>	<i>5,055.00</i>	<i>4,282.00</i>	<i>7,031.63</i>
<i>Taxes for county</i>	<i>11,964.47</i>	<i>6,852.45</i>	<i>3,400.00</i>	<i>9,720.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,681.76</i>	<i>139.23</i>	<i>6,469.40</i>	<i>1,205.21</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>

RECAPITULATION.

Maintenance and interest	\$298,678.29	\$126,809.30	\$116,148.23	\$132,023.87
Permanent debt (except from sinking funds)	14,010.51	17,500.00	4,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,469.54	99,398.14	13,425.89	1,150.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	150,000.00	97,000.00	40,000.00	50,000.00
Transfers (except to sinking funds and refunds)	2,273.08	873.82	2,586.34	107.86
Agency, trust, and investment	27,497.48	12,046.68	16,151.40	17,956.84
Total payments	\$526,928.90	\$353,627.94	\$192,311.86	\$208,238.57
<i>Balance on hand, including funds</i>	<i>39,809.78</i>	<i>5,639.44</i>	<i>42,882.91</i>	<i>48,287.78</i>
GRAND TOTAL	\$566,738.68	\$359,267.38	\$235,194.77	\$256,526.35

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
REVENUE.	\$173,057.01	\$162,246.59	\$124,574.37	\$242,501.69
General	135,807.42	121,386.22	104,204.14	217,841.88
<i>Taxes</i>	<i>132,785.49</i>	<i>110,421.72</i>	<i>94,599.04</i>	<i>211,193.10</i>
Property, poll, and income	130,196.58	99,367.49	93,107.91	204,257.94
Corporation, bank, etc.	2,588.91	11,054.23	1,491.13	6,935.16
<i>Licenses and permits</i>	<i>243.75</i>	<i>196.50</i>	<i>210.00</i>	<i>532.50</i>
<i>Fines and forfeits</i>	<i>191.66</i>	<i>301.75</i>	<i>95.00</i>	<i>1,493.15</i>
<i>Grants and gifts</i>	<i>2,586.52</i>	<i>10,466.25</i>	<i>9,300.10</i>	<i>4,623.13</i>
For expenses	2,586.52	10,466.25	9,300.10	4,623.13
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	37,249.59	40,860.37	20,370.23	24,659.81
<i>Special assessments</i>	<i>258.50</i>	<i>34.50</i>	—	—
To meet expenses	258.50	34.50	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>9,695.78</i>	<i>6,746.71</i>	<i>4,072.25</i>	<i>14,634.16</i>
<i>Departmental</i>	<i>10,254.71</i>	<i>11,048.46</i>	<i>3,416.96</i>	<i>5,838.01</i>
General government	433.37	177.00	207.30	1,059.19
Protection of persons and property	356.06	—	39.54	232.47
Health and sanitation	12.90	—	419.10	59.50
Highways	5,505.64	153.54	142.00	615.53
Charities	1,536.16	10,315.32	1,154.87	1,393.03
Soldiers' benefits	957.00	237.00	71.00	318.00
Schools	1,386.97	20.22	942.32	1,981.41
Libraries	66.61	128.38	149.36	29.52
Recreation	—	—	—	—
Unclassified	—	17.00	291.47	149.36
<i>Public service enterprises</i>	<i>11,538.46</i>	<i>16,955.73</i>	<i>9,108.32</i>	—
Electric light	—	—	—	—
Water	11,538.46	16,955.73	9,108.32	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>762.15</i>	<i>1,088.02</i>	<i>1,236.86</i>	—
<i>Interest</i>	<i>4,739.99</i>	<i>4,986.95</i>	<i>2,535.84</i>	<i>4,187.64</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,678.83	2,482.16	1,341.17	907.67
All other	3,061.16	2,504.79	1,194.67	3,279.97
NON-REVENUE.	\$214,984.27	\$77,584.93	\$64,819.79	\$65,920.98
Offsets to outlays	20,604.09	16,948.57	—	1,034.18
<i>Departmental</i>	<i>20,569.84</i>	<i>16,948.57</i>	—	<i>1,034.18</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	<i>34.25</i>	—	—	—
Municipal indebtedness	169,220.50	45,000.00	40,000.00	25,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	<i>35,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>134,000.00</i>	<i>45,000.00</i>	<i>40,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>220.50</i>	—	—	—
Transfers	8.00	2,456.00	2,542.96	1,166.29
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	8.00	2,456.00	2,542.96	1,166.29
Refunds	1,375.98	355.34	2.72	593.41
Agency, trust, and investment	23,775.70	12,825.02	22,274.11	38,127.10
<i>Taxes and licenses for State</i>	<i>6,357.00</i>	<i>4,775.00</i>	<i>4,163.80</i>	<i>10,024.45</i>
<i>Taxes for county</i>	<i>8,970.48</i>	<i>6,354.09</i>	<i>5,520.00</i>	<i>26,933.17</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>8,468.22</i>	<i>1,695.93</i>	<i>12,590.31</i>	<i>1,169.48</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$193,661.10	\$179,195.16	\$124,574.37	\$243,535.87
Premiums	220.50	—	—	—
Municipal indebtedness	169,000.00	45,000.00	40,000.00	25,000.00
Transfers and refunds	1,383.98	2,811.34	2,545.68	1,759.70
Agency, trust, and investment	23,775.70	12,825.02	22,274.11	38,127.10
Total receipts	\$388,041.28	\$239,831.52	\$189,394.16	\$308,422.67
<i>Balance on hand, including funds</i>	<i>10,419.18</i>	<i>23,695.57</i>	<i>8,266.04</i>	<i>67,685.99</i>
GRAND TOTAL	\$398,460.46	\$263,527.09	\$197,660.20	\$376,108.66

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wayland POPULATION 2,937	Pepperell POPULATION 2,922	Lancaster POPULATION 2,897	Bourne POPULATION 2,895
Maintenance	\$149,861.44	\$122,450.37	\$114,266.76	\$179,259.28
<i>Departmental</i>	<i>135,144.93</i>	<i>114,787.95</i>	<i>102,898.27</i>	<i>179,034.28</i>
General government	10,074.18	6,030.34	10,832.88	15,575.93
Protection of persons and property	12,036.23	11,935.99	12,101.75	24,325.46
Health and sanitation	4,291.33	2,310.72	3,614.51	8,379.77
Highways	35,014.77	29,889.78	20,169.50	29,117.00
Charities	10,590.50	18,258.49	9,383.83	12,423.72
Soldiers' benefits	2,453.69	238.00	165.75	1,016.33
Schools	52,222.21	40,784.82	39,030.04	79,578.44
Libraries	5,444.55	3,366.58	4,689.46	5,054.96
Recreation	354.56	447.72	555.49	855.46
Pensions	—	—	—	—
Unclassified	2,662.91	1,525.51	2,355.06	2,707.21
<i>Public service enterprises</i>	<i>11,918.75</i>	<i>6,034.33</i>	<i>7,673.17</i>	<i>225.00</i>
Electric light	—	—	—	—
Water	11,918.75	6,034.33	7,663.17	—
All other	—	—	10.00	225.00
<i>Cemeteries</i>	<i>2,797.76</i>	<i>1,628.09</i>	<i>3,695.32</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,566.94	1,737.75	1,447.10	2,277.16
<i>Loans, general purposes</i>	<i>3,608.71</i>	<i>547.75</i>	<i>1,447.10</i>	<i>2,277.16</i>
<i>Loans, public service enterprises</i>	<i>1,958.23</i>	<i>1,190.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	81,621.36	33,917.13	9,285.20	35,679.85
<i>Departmental</i>	<i>39,772.61</i>	<i>33,660.03</i>	<i>9,285.20</i>	<i>34,620.83</i>
General government	541.58	—	—	2,392.84
Protection of persons and property	403.75	6,900.00	—	9,717.32
Health and sanitation	—	—	—	—
Highways	38,513.48	26,578.95	9,285.20	21,697.61
Charities	—	—	—	—
Schools	—	181.08	—	513.06
Libraries	—	—	—	—
Recreation	313.80	—	—	300.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>41,586.48</i>	<i>257.10</i>	<i>—</i>	<i>1,059.02</i>
Electric light	—	—	—	—
Water	41,586.48	257.10	—	—
All other	—	—	—	1,059.02
<i>Cemeteries</i>	<i>262.27</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	123,250.00	65,500.00	46,500.00	33,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,250.00</i>	<i>15,500.00</i>	<i>6,500.00</i>	<i>8,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>114,000.00</i>	<i>60,000.00</i>	<i>40,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	8.00	2,456.00	2,542.96	1,166.29
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8.00</i>	<i>2,456.00</i>	<i>2,542.96</i>	<i>1,166.29</i>
Refunds	1,375.98	355.34	2.72	593.41
Agency, trust, and investment	23,630.17	12,840.39	22,541.05	37,920.07
<i>Taxes and licenses for State</i>	<i>6,337.00</i>	<i>4,775.00</i>	<i>4,163.80</i>	<i>10,024.45</i>
<i>Taxes for county</i>	<i>8,970.48</i>	<i>6,354.09</i>	<i>6,520.00</i>	<i>26,933.17</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>8,322.69</i>	<i>1,711.30</i>	<i>12,857.25</i>	<i>962.45</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$155,428.38	\$124,188.12	\$115,713.86	\$181,536.44
Permanent debt (except from sinking funds)	9,250.00	15,500.00	6,500.00	8,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	81,621.36	33,917.13	9,285.20	35,679.85
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	114,000.00	60,000.00	40,000.00	25,000.00
Transfers (except to sinking funds) and refunds	1,383.98	2,811.34	2,545.68	1,759.70
Agency, trust, and investment	23,630.17	12,840.39	22,541.05	37,920.07
Total payments	\$385,313.89	\$239,256.98	\$196,585.79	\$290,146.06
<i>Balance on hand, including funds</i>	<i>13,146.57</i>	<i>24,270.11</i>	<i>1,074.41</i>	<i>85,962.60</i>
GRAND TOTAL	\$398,460.46	\$263,527.09	\$197,660.20	\$376,108.66

Includes \$500 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
REVENUE.	\$137,110.86	\$135,242.81	\$174,819.85	\$188,571.50
General	116,699.67	114,050.25	142,516.59	172,143.97
Taxes	111,438.38	106,136.93	123,009.91	169,153.68
Property, poll, and income	107,675.93	104,264.24	112,510.33	160,892.75
Corporation, bank, etc.	3,762.45	1,872.69	10,499.58	8,260.83
Licenses and permits	328.50	232.50	271.50	199.60
Fines and forfeits	465.00	98.51	447.36	126.40
Grants and gifts	4,462.66	7,582.31	18,787.83	2,664.49
For expenses	4,462.66	7,582.31	4,526.64	2,664.49
For outlays	—	—	14,261.19	—
All other	5.13	—	—	—
Commercial	20,411.19	21,192.56	32,303.26	16,427.53
Special assessments	317.49	111.20	475.26	—
To meet expenses	—	111.20	475.26	—
To meet outlays	317.49	—	—	—
Privileges	5,904.42	6,889.90	7,955.69	8,804.82
Departmental	11,862.53	10,533.73	6,105.00	5,253.63
General government	37.70	388.75	24.50	2,545.81
Protection of persons and property	87.90	21.75	184.66	14.70
Health and sanitation	103.75	454.16	286.70	—
Highways	25.00	3,628.50	—	790.19
Charities	1,604.27	3,329.19	1,675.71	266.67
Soldiers' benefits	279.50	367.50	737.00	—
Schools	9,634.41	2,227.68	3,040.61	1,636.26
Libraries	—	116.20	135.82	—
Recreation	—	—	—	—
Unclassified	90.00	—	20.00	—
Public service enterprises	—	—	10,076.79	16.40
Electric light	—	—	—	—
Water	—	—	10,076.79	—
All other	—	—	—	16.40
Cemeteries	—	—	1,091.08	406.40
Interest	2,326.75	3,657.73	6,599.44	1,946.28
On sinking funds	—	—	—	—
On trust and investment funds	—	425.70	3,003.55	570.91
All other	2,326.75	3,232.03	3,595.89	1,375.37
NON-REVENUE.	\$103,280.86	\$159,026.88	\$213,655.06	\$167,326.06
Offsets to outlays	4,994.15	31,312.43	15,726.76	9,431.04
Departmental	4,994.15	31,312.43	7,474.70	9,431.04
Public service enterprises	—	—	8,252.06	—
Cemeteries	—	—	—	—
Municipal indebtedness	80,000.00	114,883.60	169,099.84	123,000.00
Loans, general purposes	—	39,700.00	39,000.00	3,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	75,000.00	130,000.00	120,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	183.60	99.84	—
Transfers	—	480.00	638.99	570.91
From sinking funds	—	—	—	—
All other	—	480.00	638.99	570.91
Refunds	297.53	951.72	1,541.70	755.93
Agency, trust, and investment	17,989.18	11,399.13	26,647.77	33,568.18
Taxes and licenses for State	6,125.00	4,755.00	4,770.29	7,574.69
Taxes for county	11,783.38	6,478.68	8,443.96	15,993.49
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	80.80	165.45	13,433.52	10,000.00
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$142,105.01	\$166,555.24	\$190,546.61	\$198,002.54
Premiums	—	183.60	99.84	—
Municipal indebtedness	80,000.00	114,700.00	169,000.00	123,000.00
Transfers and refunds	297.53	1,431.72	2,180.69	1,326.84
Agency, trust, and investment	17,989.18	11,399.13	26,647.77	33,568.18
Total receipts	\$240,391.72	\$294,269.69	\$388,474.91	\$355,897.56
Balance on hand, including funds	15,521.27	37,388.92	43,511.09	11,452.67
GRAND TOTAL	\$255,912.99	\$331,658.61	\$431,986.00	\$367,350.23

Graded According to Population of 1930 — Continued.

PAYMENTS.	Deerfield POPULATION 2,882	Holliston POPULATION 2,864	Hanover POPULATION 2,808	Lenox POPULATION 2,742
Maintenance	\$118,828.97	\$124,102.99	\$129,914.45	\$178,648.03
<i>Departmental</i>	<i>118,606.17</i>	<i>123,765.06</i>	<i>123,982.00</i>	<i>176,601.85</i>
General government	6,758.90	7,293.45	9,722.22	15,751.72
Protection of persons and property	5,687.89	13,493.21	6,903.18	13,147.44
Health and sanitation	4,140.83	4,506.09	4,750.73	13,917.27
Highways	16,951.39	27,444.36	20,476.28	44,512.20
Charities	10,885.41	19,490.29	19,834.86	16,297.13
Soldiers' benefits	527.50	2,060.50	1,456.08	1,092.17
Schools	70,724.70	41,935.72	56,513.75	66,592.05
Libraries	2,371.13	1,969.79	2,285.13	363.50
Recreation	165.98	307.56	216.64	78.00
Pensions	—	2,540.00	—	—
Unclassified	392.44	2,724.09	1,823.13	4,850.37
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,916.82</i>	<i>292.85</i>
Electric light	—	—	—	—
Water	—	—	3,916.82	—
All other	—	—	—	292.85
<i>Cemeteries</i>	<i>222.80</i>	<i>337.93</i>	<i>2,015.63</i>	<i>1,753.33</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	6,988.43	3,115.83	18,008.85	2,222.26
<i>Loans, general purposes</i>	<i>6,988.43</i>	<i>3,115.83</i>	<i>4,248.85</i>	<i>2,222.26</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>13,760.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,105.32	95,945.17	89,188.80	37,104.61
<i>Departmental</i>	<i>10,054.33</i>	<i>95,945.17</i>	<i>60,437.10</i>	<i>34,241.57</i>
General government	—	—	1,100.00	80.35
Protection of persons and property	150.00	22,492.61	—	3,600.00
Health and sanitation	—	—	—	—
Highways	9,227.14	33,883.40	4,284.16	29,571.47
Charities	—	—	765.82	—
Schools	677.19	39,569.16	53,739.22	446.10
Libraries	—	—	—	—
Recreation	—	—	467.30	—
Unclassified	—	—	80.60	543.65
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>28,751.70</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	28,751.70	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>50.99</i>	<i>—</i>	<i>—</i>	<i>2,863.04</i>
Municipal indebtedness	82,000.00	71,700.00	154,000.00	114,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>11,700.00</i>	<i>24,000.00</i>	<i>9,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>60,000.00</i>	<i>130,000.00</i>	<i>105,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	480.00	638.99	570.91
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>480.00</i>	<i>638.99</i>	<i>570.91</i>
Refunds	297.53	951.72	1,541.70	755.93
Agency, trust, and investment	17,908.38	11,349.83	31,212.13	33,568.18
<i>Taxes and licenses for State</i>	<i>6,125.00</i>	<i>4,755.00</i>	<i>4,770.29</i>	<i>7,574.69</i>
<i>Taxes for county</i>	<i>11,783.38</i>	<i>6,478.68</i>	<i>8,443.96</i>	<i>15,993.49</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>116.15</i>	<i>17,997.88</i>	<i>10,000.00</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$125,817.40	\$127,218.82	\$147,923.30	\$180,870.29
Permanent debt (except from sinking funds)	12,000.00	11,700.00	24,000.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,105.32	95,945.17	89,188.80	37,104.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	60,000.00	130,000.00	105,000.00
Transfers (except to sinking funds) and refunds	297.53	1,431.72	2,180.69	1,326.84
Agency, trust, and investment	17,908.38	11,349.83	31,212.13	33,568.18
Total payments	\$236,128.63	\$307,645.54	\$424,504.92	\$366,869.92
<i>Balance on hand, including funds</i>	<i>19,784.36</i>	<i>24,013.07</i>	<i>7,481.08</i>	<i>480.31</i>
GRAND TOTAL	\$255,912.99	\$331,658.61	\$431,986.00	\$367,350.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
REVENUE.	\$120,352.40	\$140,619.40	\$118,584.19	\$134,923.41
General	93,198.52	126,440.04	108,078.28	101,204.66
<i>Taxes</i>	<i>78,494.65</i>	<i>107,399.26</i>	<i>88,723.27</i>	<i>98,759.44</i>
Property, poll, and income	72,331.23	101,157.18	86,635.19	94,818.89
Corporation, bank, etc.	6,163.32	6,242.08	2,088.08	3,940.55
Licenses and permits	203.60	259.00	70.00	78.00
Fines and forfeits	590.46	794.40	149.58	371.15
Grants and gifts	13,910.01	17,987.38	19,155.43	1,996.07
For expenses	13,910.01	17,987.38	19,155.43	1,996.07
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	27,153.88	14,179.36	10,505.91	33,718.75
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	5,436.49	4,852.49	4,166.15	6,201.09
Departmental	1,556.16	1,646.36	3,257.34	6,920.55
General government	93.00	40	41.00	320.00
Protection of persons and property	70.45	76.24	55.21	228.82
Health and sanitation	—	398.40	200.00	—
Highways	—	—	—	15.00
Charities	569.29	812.35	1,312.44	4,812.81
Soldiers' benefits	95.00	—	320.00	426.00
Schools	193.92	313.36	1,234.03	669.90
Libraries	—	41.61	14.66	84.26
Recreation	—	—	—	363.76
Unclassified	1,534.50	4.00	80.00	—
Public service enterprises	17,373.09	5,411.68	—	13,876.90
Electric light	—	—	—	—
Water	17,373.09	5,411.68	—	13,876.90
All other	—	—	—	—
Cemeteries	697.95	126.58	576.32	5.00
Interest	2,090.19	2,142.25	2,506.10	6,715.21
On sinking funds	—	—	—	—
On trust and investment funds	894.98	210.12	50.63	5,076.32
All other	1,195.21	1,932.13	2,455.47	1,638.89
NON-REVENUE.	\$106,977.45	\$121,840.09	\$67,676.64	\$87,610.92
Offsets to outlays	8,380.12	14,389.34	15,562.17	9,438.62
Departmental	8,380.12	12,928.82	15,562.17	9,438.62
Public service enterprises	—	1,460.52	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	79,300.00	95,000.00	35,000.00	55,900.00
Loans, general purposes	2,500.00	—	—	—
Loans, public service enterprises	—	—	—	5,900.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	76,800.00	95,000.00	35,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	612.65	257.05	2,202.00	2,996.70
From sinking funds	—	—	—	—
All other	612.65	257.05	2,202.00	2,996.70
Refunds	153.86	353.06	78.60	1,082.60
Agency, trust, and investment	18,530.82	11,840.64	14,833.87	18,193.00
Taxes and licenses for State	3,846.00	4,456.00	4,177.80	5,331.00
Taxes for county	3,680.28	6,715.70	10,006.35	9,765.50
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	10,029.55	668.94	649.72	3,093.50
All other	1,074.99	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$128,732.52	\$155,008.74	\$134,146.36	\$144,362.03
Premiums	—	—	—	—
Municipal indebtedness	79,300.00	95,000.00	35,000.00	55,900.00
Transfers and refunds	766.51	610.11	2,280.60	4,079.30
Agency, trust, and investment	18,530.82	11,840.64	14,833.87	18,193.00
Total receipts	\$227,329.85	\$262,459.49	\$186,260.83	\$222,534.33
Balance on hand, including funds	7,698.05	8,704.97	2,040.79	17,930.85
GRAND TOTAL	\$235,027.90	\$271,164.46	\$188,301.62	\$240,465.18

1 Includes \$454.50 from administration of trust funds.

Graded According to Population of 1930 — Continued.

PAYMENTS.	Norton POPULATION 2,737	Wilbraham POPULATION 2,719	Hadley POPULATION 2,682	Kingston POPULATION 2,672
Maintenance	\$101,495.69	\$117,282.91	\$104,794.26	\$107,129.18
<i>Departmental</i>	<i>92,717.19</i>	<i>113,173.61</i>	<i>103,807.36</i>	<i>99,789.69</i>
General government	6,384.54	4,048.47	5,419.57	8,354.72
Protection of persons and property	5,216.15	6,029.52	3,698.02	6,981.27
Health and sanitation	3,490.73	4,455.64	3,122.95	5,085.40
Highways	18,389.26	18,576.75	19,079.23	14,696.77
Charities	9,080.75	15,967.42	5,774.49	15,053.49
Soldiers' benefits	2,066.33	122.00	446.00	607.50
Schools	44,177.35	60,951.88	63,986.36	41,384.14
Libraries	850.00	1,441.49	1,119.87	2,932.19
Recreation	115.00	58.11	52.87	3,280.79
Pensions	—	—	—	—
Unclassified	2,347.08	1,522.23	208.00	1,413.42
<i>Public service enterprises</i>	<i>7,396.90</i>	<i>3,639.94</i>	<i>—</i>	<i>6,297.10</i>
Electric light	—	—	—	—
Water	7,396.90	3,639.94	—	6,297.10
All other	—	—	—	—
<i>Cemeteries</i>	<i>922.10</i>	<i>469.46</i>	<i>986.90</i>	<i>989.89</i>
<i>Administration of trust funds</i>	<i>459.50</i>	<i>—</i>	<i>—</i>	<i>52.50</i>
Interest	7,423.33	6,443.50	2,154.00	2,781.11
<i>Loans, general purposes</i>	<i>2,937.71</i>	<i>2,880.17</i>	<i>2,164.00</i>	<i>1,851.74</i>
<i>Loans, public service enterprises</i>	<i>4,485.62</i>	<i>3,563.33</i>	<i>—</i>	<i>929.37</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	20,314.01	23,837.11	21,145.90	27,051.61
<i>Departmental</i>	<i>20,314.01</i>	<i>19,689.32</i>	<i>21,145.90</i>	<i>21,676.99</i>
General government	—	—	—	1,500.00
Protection of persons and property	3,698.87	—	—	299.81
Health and sanitation	—	—	—	—
Highways	16,150.29	19,471.92	21,145.90	19,279.70
Charities	—	—	—	—
Schools	464.85	217.40	—	497.48
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>3,866.22</i>	<i>—</i>	<i>5,474.62</i>
Electric light	—	—	—	—
Water	—	3,866.22	—	5,474.62
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>281.57</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	77,800.00	101,000.00	40,220.00	68,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1 11,000.00</i>	<i>11,000.00</i>	<i>2 5,220.00</i>	<i>8,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>66,800.00</i>	<i>90,000.00</i>	<i>35,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	612.65	257.05	2,202.00	2,996.70
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>612.65</i>	<i>257.05</i>	<i>2,202.00</i>	<i>2,996.70</i>
Refunds	153.86	353.06	78.60	1,082.60
Agency, trust, and investment	19,238.99	11,630.14	14,833.87	20,029.06
<i>Taxes and licenses for State</i>	<i>3,846.00</i>	<i>4,466.00</i>	<i>4,177.80</i>	<i>6,331.00</i>
<i>Taxes for county</i>	<i>3,680.28</i>	<i>6,716.70</i>	<i>10,006.55</i>	<i>9,768.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,737.72</i>	<i>458.44</i>	<i>649.72</i>	<i>4,929.56</i>
<i>All other</i>	<i>1,074.99</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$108,919.02	\$123,726.41	\$106,948.26	\$109,910.29
Permanent debt (except from sinking funds)	11,000.00	11,000.00	5,220.00	8,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	20,314.01	23,837.11	21,145.90	27,051.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	66,800.00	90,000.00	35,000.00	60,000.00
Transfers (except to sinking funds) and refunds	766.51	610.11	2,280.60	4,079.30
Agency, trust, and investment	19,238.99	11,630.14	14,833.87	20,029.06
Total payments	\$227,038.53	\$260,803.77	\$185,428.63	\$229,370.26
<i>Balance on hand, including funds</i>	<i>7,989.37</i>	<i>10,360.69</i>	<i>2,872.99</i>	<i>11,094.92</i>
GRAND TOTAL	\$235,027.90	\$271,164.46	\$188,301.62	\$240,465.18

¹ Includes \$1,500 paid from proceeds of sale of street railway.² Includes \$2,720 paid to the county for debt incurred for bridge purposes.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
REVENUE.	\$287,895.51	\$105,722.78	\$136,660.53	\$137,668.24
General	248,894.46	94,625.65	106,089.86	108,934.73
<i>Taxes</i>	<i>243,800.18</i>	<i>71,628.59</i>	<i>95,069.47</i>	<i>96,847.99</i>
Property, poll, and income	233,321.97	71,020.48	93,232.97	94,293.18
Corporation, bank, etc.	10,478.21	608.11	1,836.50	2,554.81
<i>Licenses and permits</i>	<i>97.50</i>	<i>178.00</i>	<i>138.60</i>	<i>111.50</i>
<i>Fines and forfeits</i>	<i>220.00</i>	<i>354.66</i>	<i>273.10</i>	<i>45.50</i>
<i>Grants and gifts</i>	<i>4,776.78</i>	<i>22,464.40</i>	<i>10,608.79</i>	<i>11,929.74</i>
For expenses	4,776.78	21,823.40	10,608.79	11,929.74
For outlays	—	641.00	—	—
<i>All other</i>	—	—	—	—
Commercial	39,001.05	11,097.13	30,570.67	28,733.51
<i>Special assessments</i>	—	<i>357.29</i>	<i>357.56</i>	<i>160.25</i>
To meet expenses	—	357.29	357.56	160.25
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>10,217.66</i>	<i>5,397.02</i>	<i>5,715.04</i>	<i>4,704.33</i>
<i>Departmental</i>	<i>3,909.48</i>	<i>3,604.81</i>	<i>7,381.25</i>	<i>11,072.83</i>
General government	547.00	—	384.50	113.10
Protection of persons and property	147.64	177.18	305.47	297.82
Health and sanitation	1,685.29	—	467.52	20.00
Highways	773.05	37.23	4,708.65	3,999.86
Charities	444.40	1,716.59	1,102.55	3,023.32
Soldiers' benefits	144.00	120.00	—	380.00
Schools	—	996.81	—	3,238.73
Libraries	43.10	—	57.56	—
Recreation	125.00	—	—	—
Unclassified	—	457.00	355.00	—
<i>Public service enterprises</i>	<i>20,186.61</i>	—	<i>10,798.28</i>	<i>8,066.76</i>
Electric light	—	—	—	—
Water	20,186.61	—	10,798.28	8,066.76
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,784.00</i>	—	<i>1,500.00</i>	<i>678.75</i>
<i>Interest</i>	<i>2,903.50</i>	<i>1,838.01</i>	<i>4,818.54</i>	<i>4,050.59</i>
On sinking funds	—	—	—	517.42
On trust and investment funds	575.94	—	2,370.88	362.31
All other	2,327.36	1,838.01	2,447.66	3,170.86
NON-REVENUE.	\$225,834.87	\$51,041.23	\$111,676.93	\$149,165.60
Offsets to outlays	595.10	2,883.72	16,228.03	8,299.62
<i>Departmental</i>	<i>200.00</i>	<i>2,883.72</i>	<i>3,978.03</i>	<i>8,299.62</i>
<i>Public service enterprises</i>	<i>395.10</i>	—	<i>6,250.00</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	190,000.00	40,000.00	90,000.00	88,018.80
<i>Loans, general purposes</i>	<i>10,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	8,000.00
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>180,000.00</i>	<i>40,000.00</i>	<i>90,000.00</i>	<i>74,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	6,018.80
<i>Premiums</i>	—	—	—	—
Transfers	75.00	18.39	—	21,577.06
<i>From sinking funds</i>	—	—	—	20,000.00
<i>All other</i>	75.00	18.39	—	1,577.06
Refunds	332.43	492.12	325.07	268.89
Agency, trust, and investment	34,832.34	7,647.00	11,123.83	31,061.23
<i>Taxes and licenses for State</i>	<i>13,124.43</i>	<i>3,277.00</i>	<i>3,361.10</i>	<i>3,947.00</i>
<i>Taxes for county</i>	<i>19,998.91</i>	<i>2,963.73</i>	<i>4,609.83</i>	<i>5,232.78</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,709.00</i>	<i>1,416.27</i>	<i>3,152.90</i>	<i>21,881.45</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$288,490.61	\$108,606.50	\$146,888.56	\$145,967.86
Premiums	—	—	—	—
Municipal indebtedness	190,000.00	40,000.00	90,000.00	88,018.80
Transfers and refunds	407.43	510.51	325.07	21,785.95
Agency, trust, and investment	34,832.34	7,647.00	11,123.83	31,061.23
Total receipts	\$513,730.38	\$156,764.01	\$248,337.46	\$286,833.84
Balance on hand, including funds	61,701.84	33,896.54	40,676.58	10,905.71
GRAND TOTAL	\$575,432.22	\$190,660.55	\$289,014.04	\$297,739.55

Graded According to Population of 1930 — Continued.

PAYMENTS.	Manchester POPULATION 2,636	Rehoboth POPULATION 2,610	Bedford POPULATION 2,603	Hopkinton POPULATION 2,563
Maintenance	\$266,253.11	\$80,165.07	\$107,169.55	\$112,891.32
<i>Departmental</i>	<i>239,028.28</i>	<i>80,165.07</i>	<i>99,066.47</i>	<i>103,344.89</i>
General government	17,882.71	4,570.43	6,861.99	5,888.32
Protection of persons and property	46,775.72	2,310.09	10,361.11	10,704.68
Health and sanitation	19,640.76	2,864.90	4,374.46	2,740.75
Highways	54,741.13	23,380.09	20,611.93	32,858.80
Charities	13,730.33	10,104.41	4,035.13	6,690.59
Soldiers' benefits	1,960.40	—	226.25	2,058.00
Schools	65,690.60	36,553.66	47,595.28	41,027.68
Libraries	6,269.63	—	1,600.62	—
Recreation	10,797.20	45.02	146.25	251.07
Pensions	—	—	—	—
Unclassified	1,539.80	336.47	3,253.45	1,125.00
<i>Public service enterprises</i>	<i>23,121.04</i>	<i>—</i>	<i>5,580.35</i>	<i>8,298.07</i>
Electric light	—	—	—	—
Water	23,121.04	—	5,580.35	8,298.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>4,103.79</i>	<i>—</i>	<i>2,512.73</i>	<i>1,248.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest	9,394.73	2,035.14	8,254.97	7,914.83
<i>Loans, general purposes</i>	<i>9,394.73</i>	<i>2,035.14</i>	<i>6,310.05</i>	<i>4,409.83</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,944.92</i>	<i>3,505.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	63,586.23	29,527.63	29,556.22	29,451.76
<i>Departmental</i>	<i>55,862.60</i>	<i>29,527.63</i>	<i>14,155.65</i>	<i>16,101.98</i>
General government	111.85	35.50	616.42	—
Protection of persons and property	991.75	—	1,085.24	—
Health and sanitation	16,409.18	—	173.40	—
Highways	18,522.03	27,785.10	5,851.74	9,999.31
Charities	519.00	—	—	—
Schools	—	1,272.97	4,927.30	867.10
Libraries	—	—	—	—
Recreation	3,942.00	—	1,501.55	—
Unclassified	15,366.79	434.06	—	5,235.57
<i>Public service enterprises</i>	<i>1,493.13</i>	<i>—</i>	<i>15,400.57</i>	<i>13,299.78</i>
Electric light	—	—	—	—
Water	1,493.13	—	15,400.57	13,299.78
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,230.50</i>	<i>—</i>	<i>—</i>	<i>50.00</i>
Municipal indebtedness	176,000.00	50,000.00	106,400.00	109,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>
<i>From revenue and other sources</i>	<i>16,000.00</i>	<i>5,000.00</i>	<i>21,400.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>160,000.00</i>	<i>45,000.00</i>	<i>85,000.00</i>	<i>79,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	75.00	18.39	—	21,577.06
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>75.00</i>	<i>18.39</i>	<i>—</i>	<i>21,577.06</i>
Refunds	332.43	492.12	325.07	208.89
Agency, trust, and investment	34,852.07	7,647.00	11,979.50	10,321.90
<i>Taxes and licenses for State</i>	<i>13,124.43</i>	<i>3,277.00</i>	<i>3,361.10</i>	<i>3,947.00</i>
<i>Taxes for county</i>	<i>19,998.91</i>	<i>2,953.73</i>	<i>4,609.83</i>	<i>5,232.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,728.73</i>	<i>1,416.27</i>	<i>4,008.57</i>	<i>1,142.12</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$275,647.84	\$82,200.21	\$115,424.52	\$120,806.15
Permanent debt (except from sinking funds)	16,000.00	5,000.00	21,400.00	10,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	63,586.23	29,527.63	29,556.22	29,451.76
Permanent debt from sinking funds	—	—	—	20,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans	160,000.00	45,000.00	85,000.00	79,000.00
Transfers (except to sinking funds) and refunds	407.43	510.51	325.07	21,785.95
Agency, trust, and investment	34,852.07	7,647.00	11,979.50	10,321.90
Total payments	\$550,493.57	\$169,885.35	\$263,685.31	\$291,365.76
Balance on hand, including funds	24,938.65	20,775.20	25,328.73	6,373.79
GRAND TOTAL	\$575,432.22	\$190,660.55	\$289,014.04	\$297,739.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
REVENUE.	\$128,506.44	\$108,788.68	\$121,051.06	\$85,022.03
General	104,914.74	94,702.92	99,521.82	63,465.93
Taxes	96,104.10	79,576.17	82,985.26	47,251.37
Property, poll, and income	89,777.95	76,868.50	71,603.75	46,554.77
Corporation, bank, etc.	5,326.15	2,707.67	11,381.51	696.60
Licenses and permits	83.00	136.00	153.50	112.00
Fines and forfeits	331.35	403.20	195.05	70.00
Grants and gifts	9,396.29	14,552.34	16,188.01	16,032.56
For expenses	9,396.29	14,177.66	16,188.01	16,032.56
For outlays	—	374.68	—	—
All other	—	35.21	—	—
Commercial	23,591.70	14,085.76	21,529.24	21,556.10
Special assessments	—	—	—	236.67
To meet expenses	—	—	—	236.67
To meet outlays	—	—	—	—
Privileges	7,310.53	4,537.32	3,294.38	6,891.86
Departmental	8,625.28	1,360.89	5,711.20	2,220.95
General government	141.30	508.43	68.50	308.15
Protection of persons and property	469.80	83.56	53.61	30.00
Health and sanitation	139.50	66.00	—	—
Highways	4,149.82	73.17	—	362.70
Charities	216.26	282.15	1,882.19	902.66
Soldiers' benefits	273.00	—	380.00	140.00
Schools	3,066.73	63.41	2,947.67	406.06
Libraries	68.87	60.15	20.85	26.57
Recreation	—	—	—	—
Unclassified	—	224.02	358.38	44.81
Public service enterprises	—	6,116.10	—	10,799.32
Electric light	—	—	—	—
Water	—	6,116.10	—	10,798.62
All other	—	—	—	.70
Cemeteries	1,801.75	194.50	1,241.21	—
Interest	6,954.14	1,876.45	11,232.45	1,407.30
On sinking funds	—	—	—	—
On trust and investment funds	3,377.84	—	8,534.18	21.93
All other	2,576.30	1,876.45	2,748.27	1,885.37
NON-REVENUE.	\$180,804.39	\$69,798.03	\$138,683.39	\$40,972.41
Offsets to outlays	11,000.00	4,805.00	7,369.10	10,868.01
Departmental	11,000.00	4,805.00	7,369.10	10,868.01
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	70,000.00	50,000.00	60,000.00	25,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	70,000.00	50,000.00	60,000.00	25,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	961.55	744.00	47.50	—
From sinking funds	—	—	—	—
All other	961.55	744.00	47.50	—
Refunds	255.43	83.02	701.15	285.40
Agency, trust, and investment	98,587.41	14,166.01	70,565.64	4,819.00
Taxes and licenses for State	4,624.00	4,081.50	4,411.94	2,179.00
Taxes for county	6,229.50	9,788.82	5,880.00	2,640.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	87,733.91	295.69	60,273.70	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$139,506.44	\$113,593.68	\$128,420.16	\$95,890.04
Premiums	—	—	—	—
Municipal indebtedness	70,000.00	50,000.00	60,000.00	25,000.00
Transfers and refunds	1,216.98	827.02	748.65	285.40
Agency, trust, and investment	98,587.41	14,166.01	70,565.64	4,819.00
Total receipts	\$309,310.83	\$178,586.71	\$259,734.45	\$125,994.44
Balance on hand, including funds	18,018.02	14,091.17	17,539.19	9,160.86
GRAND TOTAL	\$327,328.85	\$192,677.88	\$277,273.64	\$135,155.30

Graded According to Population of 1930 — Continued.

PAYMENTS.	Acton POPULATION 2,482	Hatfield POPULATION 2,476	Hardwick POPULATION 2,460	Rutland POPULATION 2,442
Maintenance	\$107,473.38	\$97,530.48	\$108,949.75	\$67,977.90
<i>Departmental</i>	<i>104,312.25</i>	<i>93,841.11</i>	<i>106,096.53</i>	<i>61,334.36</i>
General government	5,537.75	10,901.32	5,268.05	8,354.58
Protection of persons and property	10,362.28	4,662.80	4,458.05	1,682.85
Health and sanitation	3,350.11	1,499.97	3,563.25	1,825.54
Highways	30,643.23	18,866.31	27,461.49	16,686.98
Charities	5,017.75	2,513.52	9,520.31	5,375.79
Soldiers' benefits	1,024.85	—	1,343.00	168.00
Schools	45,300.50	53,293.21	46,259.84	25,578.15
Libraries	1,663.12	1,206.09	1,042.06	714.91
Recreation	77.07	52.87	558.11	176.07
Pensions	—	—	—	—
Unclassified	1,335.59	845.02	6,622.37	771.49
<i>Public service enterprises</i>	<i>—</i>	<i>3,411.45</i>	<i>—</i>	<i>6,643.54</i>
Electric light	—	—	—	—
Water	—	3,411.45	—	6,643.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,161.13</i>	<i>277.92</i>	<i>2,334.46</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>518.76</i>	<i>—</i>
Interest	3,686.00	3,060.39	825.59	2,730.45
<i>Loans, general purposes</i>	<i>3,686.00</i>	<i>3,060.39</i>	<i>825.59</i>	<i>1,470.45</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,260.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,580.55	9,745.60	30,183.64	21,405.89
<i>Departmental</i>	<i>24,580.55</i>	<i>9,122.60</i>	<i>30,183.64</i>	<i>21,293.51</i>
General government	449.46	2,490.52	—	—
Protection of persons and property	2,291.30	304.74	—	29.50
Health and sanitation	—	—	—	—
Highways	21,572.83	5,919.28	18,900.53	21,143.16
Charities	—	—	—	—
Schools	266.96	51.00	10,521.50	113.50
Libraries	—	357.06	70.00	7.35
Recreation	—	—	—	—
Unclassified	—	—	691.61	—
<i>Public service enterprises</i>	<i>—</i>	<i>623.00</i>	<i>—</i>	<i>112.38</i>
Electric light	—	—	—	—
Water	—	623.00	—	112.38
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	82,400.00	57,856.11	60,000.00	34,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,400.00</i>	<i>7,000.00</i>	<i>—</i>	<i>9,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>856.11</i>	<i>—</i>	<i>—</i>
Transfers	961.55	744.00	47.50	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>961.55</i>	<i>744.00</i>	<i>47.50</i>	<i>—</i>
Refunds	255.43	83.02	701.15	285.40
Agency, trust, and investment	98,922.43	14,166.01	67,785.10	4,840.93
<i>Taxes and licenses for State</i>	<i>4,624.00</i>	<i>4,081.50</i>	<i>4,411.94</i>	<i>2,179.00</i>
<i>Taxes for county</i>	<i>6,229.60</i>	<i>9,788.82</i>	<i>5,880.00</i>	<i>2,640.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>88,068.93</i>	<i>295.69</i>	<i>57,493.16</i>	<i>21.93</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$111,159.38	\$100,590.87	\$109,775.34	\$70,708.35
Permanent debt (except from sinking funds)	7,400.00	7,000.00	—	9,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,580.55	9,745.60	30,183.64	21,405.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	50,856.11	60,000.00	25,000.00
Transfers (except to sinking funds) and refunds	1,216.98	827.02	748.65	285.40
Agency, trust, and investment	98,922.43	14,166.01	67,785.10	4,840.93
Total payments	\$318,279.34	\$183,185.61	\$268,492.73	\$131,640.57
Balance on hand, including funds	9,049.51	9,492.27	8,780.91	3,514.73
GRAND TOTAL	\$327,328.85	\$192,677.88	\$277,273.64	\$135,155.30

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
REVENUE.	\$206,651.03	\$95,266.43	\$81,889.84	\$142,492.32
General	146,069.25	86,675.98	65,917.22	121,442.12
Taxes	142,798.34	71,101.68	60,604.53	109,552.67
Property, poll, and income	135,414.06	66,258.59	58,984.45	103,591.23
Corporation, bank, etc.	7,384.28	4,843.09	1,620.08	5,961.44
Licenses and permits	135.50	138.00	809.58	40.50
Fines and forfeits	112.00	373.50	231.10	131.90
Grants and gifts	3,023.41	15,062.80	4,272.01	11,709.05
For expenses	3,023.41	15,062.80	4,272.01	11,709.05
For outlays	—	—	—	—
All other	—	—	—	8.00
Commercial	60,581.78	8,590.45	15,972.62	21,050.20
Special assessments	—	171.20	133.00	13.24
To meet expenses	—	171.20	133.00	13.24
To meet outlays	—	—	—	—
Privileges	6,346.76	3,068.14	2,819.00	5,620.24
Departmental	10,718.17	3,642.89	3,340.00	3,480.87
General government	323.10	171.43	9.90	280.55
Protection of persons and property	479.88	680.14	42.13	87.29
Health and sanitation	436.70	65.28	198.36	—
Highways	7,137.35	1,511.44	—	1.20
Charities	753.76	1,048.54	2,379.66	2,575.49
Soldiers' benefits	—	—	653.14	190.00
Schools	1,519.47	124.38	37.44	269.34
Libraries	67.91	31.68	17.95	77.00
Recreation	—	—	—	—
Unclassified	—	10.00	1.42	—
Public service enterprises	37,039.72	—	7,913.54	8,101.66
Electric light	37,039.72	—	—	—
Water	—	—	7,913.54	8,101.66
All other	—	—	—	—
Cemeteries	—	432.26	—	912.71
Interest	6,477.13	1,275.96	1,767.08	2,921.48
On sinking funds	—	—	—	—
On trust and investment funds	3,116.35	532.72	45.72	—
All other	3,360.78	743.24	1,721.36	2,921.48
NON-REVENUE.	\$134,695.28	\$77,326.08	\$118,529.10	\$113,931.35
Offsets to outlays	14,416.25	15,599.14	13,558.51	8,736.61
Departmental	13,991.11	15,599.14	13,558.51	8,652.70
Public service enterprises	425.14	—	—	83.91
Cemeteries	—	—	—	—
Municipal indebtedness	105,343.89	53,000.00	98,000.00	95,000.00
Loans, general purposes	—	5,000.00	8,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	105,343.89	48,000.00	90,000.00	95,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	498.84	136.45	—
From sinking funds	—	—	—	—
All other	—	498.84	136.45	—
Refunds	301.92	106.66	326.88	123.50
Agency, trust, and investment	14,633.22	8,121.44	6,507.26	10,071.24
Taxes and licenses for State	5,518.89	3,151.00	3,300.00	3,735.00
Taxes for county	7,849.17	4,236.06	3,105.28	4,983.60
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,265.16	734.38	101.98	1,352.64
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$221,067.28	\$110,865.57	\$95,448.35	\$151,228.93
Premiums	—	—	—	—
Municipal indebtedness	105,343.89	53,000.00	98,000.00	95,000.00
Transfers and refunds	301.92	605.50	463.33	123.50
Agency, trust, and investment	14,633.22	8,121.44	6,507.26	10,071.24
Total receipts	\$341,346.31	\$172,592.51	\$200,418.94	\$256,423.67
Balance on hand, including funds	20,247.61	4,118.59	5,212.25	30,638.69
GRAND TOTAL	\$361,593.92	\$176,711.10	\$205,631.19	\$287,062.36

Graded According to Population of 1930 — Continued.

PAYMENTS.	Groton POPULATION 2,434	Shirley POPULATION 2,427	Avon POPULATION 2,414	Ashland POPULATION 2,397
Maintenance	\$160,718.59	\$87,083.06	\$74,229.71	\$103,166.24
<i>Departmental</i>	<i>130,269.33</i>	<i>86,455.68</i>	<i>65,327.67</i>	<i>95,036.52</i>
General government	10,709.73	4,755.78	4,506.58	6,473.85
Protection of persons and property	9,990.73	7,163.02	5,201.12	6,125.50
Health and sanitation	4,411.70	2,866.69	2,874.45	3,316.87
Highways	39,098.17	20,627.67	8,960.11	18,620.92
Charities	8,742.51	13,190.03	11,218.11	8,236.61
Soldiers' benefits	150.00	599.00	782.39	456.37
Schools	47,301.66	33,786.79	29,811.84	45,823.24
Libraries	4,335.98	1,531.07	952.64	1,750.00
Recreation	1,833.43	450.20	72.40	1,445.52
Pensions	—	—	—	—
Unclassified	3,695.42	1,485.43	948.03	2,787.64
<i>Public service enterprises</i>	<i>30,249.59</i>	<i>—</i>	<i>8,902.04</i>	<i>5,736.65</i>
Electric light	30,249.59	—	—	—
Water	—	—	8,902.04	5,736.65
All other	—	—	—	—
<i>Cemeteries</i>	<i>199.67</i>	<i>627.38</i>	<i>—</i>	<i>2,393.07</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,209.97	1,457.61	1,942.98	7,403.09
<i>Loans, general purposes</i>	<i>5,209.97</i>	<i>1,457.61</i>	<i>1,942.98</i>	<i>6,481.17</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>921.92</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	39,923.15	25,378.48	26,253.17	24,664.49
<i>Departmental</i>	<i>36,367.90</i>	<i>25,378.48</i>	<i>24,697.10</i>	<i>18,583.49</i>
General government	100.00	—	—	—
Protection of persons and property	6,863.95	—	—	265.00
Health and sanitation	—	1,573.68	—	157.70
Highways	29,371.40	23,749.60	24,501.35	15,560.73
Charities	—	—	—	—
Schools	—	55.20	—	2,600.06
Libraries	—	—	—	—
Recreation	32.55	—	195.75	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,555.25</i>	<i>—</i>	<i>1,556.07</i>	<i>6,081.00</i>
Electric light	3,555.25	—	—	—
Water	—	—	1,556.07	6,081.00
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	123,000.00	49,500.00	95,500.00	116,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,000.00</i>	<i>1,500.00</i>	<i>5,500.00</i>	<i>16,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>110,000.00</i>	<i>48,000.00</i>	<i>90,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	498.84	136.45	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>498.84</i>	<i>136.45</i>	<i>—</i>
Refunds	301.92	106.66	326.88	123.50
Agency, trust, and investment	13,826.57	8,126.54	6,416.53	10,071.24
<i>Taxes and licenses for State</i>	<i>5,518.89</i>	<i>3,151.00</i>	<i>3,300.00</i>	<i>3,735.00</i>
<i>Taxes for county</i>	<i>7,849.17</i>	<i>4,236.06</i>	<i>3,105.28</i>	<i>4,983.60</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>458.51</i>	<i>739.48</i>	<i>11.25</i>	<i>1,352.64</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$165,928.56	\$88,540.67	\$76,172.69	\$110,569.33
Permanent debt (except from sinking funds)	13,000.00	1,500.00	5,500.00	16,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	39,923.15	25,378.48	26,253.17	24,664.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	110,000.00	48,000.00	90,000.00	100,000.00
Transfers (except to sinking funds) and refunds	301.92	605.50	463.33	123.50
Agency, trust, and investment	13,826.57	8,126.54	6,416.53	10,071.24
Total payments	\$342,980.20	\$172,151.19	\$204,805.72	\$261,928.56
<i>Balance on hand, including funds</i>	<i>18,613.72</i>	<i>4,559.91</i>	<i>825.47</i>	<i>25,133.80</i>
GRAND TOTAL	\$361,593.92	\$176,711.10	\$205,631.19	\$287,062.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
REVENUE.	\$143,152.24	\$112,057.31	\$140,890.87	\$91,100.00
General	86,613.81	72,936.73	122,732.55	78,337.71
<i>Taxes</i>	<i>75,599.44</i>	<i>64,527.14</i>	<i>118,476.09</i>	<i>65,681.91</i>
Property, poll, and income	73,055.07	62,894.56	115,532.36	60,327.08
Corporation, bank, etc.	2,544.37	1,632.58	2,943.73	5,354.83
<i>Licenses and permits</i>	<i>251.00</i>	<i>198.25</i>	<i>306.41</i>	<i>93.00</i>
<i>Fines and forfeits</i>	<i>578.00</i>	<i>55.50</i>	<i>251.95</i>	<i>27.50</i>
<i>Grants and gifts</i>	<i>10,185.37</i>	<i>8,175.84</i>	<i>3,698.10</i>	<i>12,535.30</i>
For expenses	10,185.37	8,175.84	3,698.10	12,535.30
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	56,538.43	39,120.58	18,158.32	12,762.29
<i>Special assessments</i>	<i>213.84</i>	<i>295.06</i>	<i>990.65</i>	<i>—</i>
To meet expenses	213.84	295.06	990.65	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,670.39</i>	<i>3,031.38</i>	<i>7,764.78</i>	<i>3,272.89</i>
<i>Departmental</i>	<i>7,632.87</i>	<i>2,514.68</i>	<i>6,990.23</i>	<i>2,621.02</i>
General government	775.00	58.01	1,340.79	382.00
Protection of persons and property	151.46	59.74	1,260.27	19.91
Health and sanitation	637.26	104.00	602.85	—
Highways	284.15	8.75	—	—
Charities	5,162.00	1,164.00	1,207.60	1,424.86
Soldiers' benefits	154.00	317.00	190.00	190.00
Schools	362.76	619.50	1,417.97	529.63
Libraries	103.76	69.68	930.67	74.62
Recreation	—	114.00	—	—
Unclassified	2.48	—	40.08	—
<i>Public service enterprises</i>	<i>39,002.03</i>	<i>29,736.22</i>	<i>—</i>	<i>4,198.34</i>
Electric light	29,254.73	20,806.91	—	—
Water	9,747.30	8,929.31	—	4,198.34
All other	—	—	—	—
<i>Cemeteries</i>	<i>625.00</i>	<i>1,587.78</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>3,394.30</i>	<i>1,955.46</i>	<i>2,412.66</i>	<i>2,670.04</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,270.14	349.34	969.47	2,353.70
All other	2,124.16	1,606.12	1,443.19	316.34
NON-REVENUE.	\$93,763.11	\$78,093.38	\$87,689.11	\$87,062.33
Offsets to outlays	2,821.67	8,222.80	38,407.39	—
<i>Departmental</i>	<i>2,310.87</i>	<i>8,065.00</i>	<i>38,407.39</i>	<i>—</i>
Public service enterprises	510.80	157.80	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	77,000.00	57,367.17	20,000.00	55,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>67,000.00</i>	<i>55,000.00</i>	<i>20,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>2,367.17</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,185.06	555.00	430.27	1,700.55
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,185.06</i>	<i>555.00</i>	<i>430.27</i>	<i>1,700.55</i>
Refunds	541.95	8.86	185.23	574.55
Agency, trust, and investment	10,214.43	11,939.55	28,666.22	29,787.23
<i>Taxes and licenses for State</i>	<i>3,475.00</i>	<i>3,065.00</i>	<i>5,913.00</i>	<i>2,959.30</i>
<i>Taxes for county</i>	<i>4,416.94</i>	<i>3,803.47</i>	<i>15,358.49</i>	<i>3,720.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,322.49</i>	<i>5,071.08</i>	<i>7,394.73</i>	<i>23,107.93</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$145,973.91	\$120,280.11	\$179,298.26	\$91,100.00
Premiums	—	—	—	—
Municipal indebtedness	77,000.00	57,367.17	20,000.00	55,000.00
Transfers and refunds	3,727.01	563.86	615.50	2,275.10
Agency, trust, and investment	10,214.43	11,939.55	28,666.22	29,787.23
Total receipts	\$236,915.35	\$190,150.69	\$228,579.98	\$178,162.33
<i>Balance on hand, including funds</i>	<i>30,761.18</i>	<i>9,614.30</i>	<i>43,354.34</i>	<i>11,150.44</i>
GRAND TOTAL	\$267,676.53	\$199,764.99	\$271,934.32	\$189,312.77

Graded According to Population of 1930 — Continued.

PAYMENTS.	Merrimac POPULATION 2,392	Groveland POPULATION 2,336	Harwich POPULATION 2,329	Douglas POPULATION 2,195
Maintenance	\$139,312.23	\$94,911.04	\$116,078.74	\$89,507.38
<i>Departmental</i>	<i>108,491.82</i>	<i>74,006.43</i>	<i>116,871.24</i>	<i>86,682.64</i>
General government	7,092.66	5,491.63	13,151.25	5,875.11
Protection of persons and property	10,633.30	8,046.42	10,866.12	3,195.10
Health and sanitation	3,678.25	2,336.45	7,966.24	2,213.37
Highways	22,873.74	14,174.15	21,997.58	18,695.88
Charities	23,478.33	6,352.24	9,050.86	13,502.12
Soldiers' benefits	5,801.92	1,214.12	543.00	1,280.00
Schools	30,352.66	33,119.41	44,437.19	39,323.39
Libraries	1,804.88	1,363.92	2,594.57	1,802.40
Recreation	188.20	513.90	3,557.55	67.74
Pensions	—	—	—	—
Unclassified	2,587.92	1,394.19	1,706.84	627.53
<i>Public service enterprises</i>	<i>29,423.30</i>	<i>18,947.68</i>	<i>207.50</i>	<i>2,849.74</i>
Electric light	21,958.57	15,481.86	—	—
Water	7,464.73	3,465.82	—	2,849.74
All other	—	—	207.50	—
<i>Cemeteries</i>	<i>1,397.01</i>	<i>1,966.93</i>	—	—
<i>Administration of trust funds</i>	—	—	—	76.00
Interest	1,576.27	2,768.54	194.44	2,157.10
<i>Loans, general purposes</i>	<i>1,296.27</i>	<i>1,372.29</i>	<i>194.44</i>	<i>1,877.10</i>
<i>Loans, public service enterprises</i>	<i>280.00</i>	<i>1,396.25</i>	—	<i>280.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	18,982.98	20,942.74	69,410.65	5,073.84
<i>Departmental</i>	<i>8,664.37</i>	<i>16,344.27</i>	<i>69,410.65</i>	<i>5,073.84</i>
General government	208.00	—	384.85	—
Protection of persons and property	—	2,365.00	43.92	—
Health and sanitation	408.63	351.87	—	—
Highways	6,484.49	12,065.85	67,709.78	—
Charities	—	—	—	100.00
Schools	1,490.00	297.75	1,132.10	4,973.84
Libraries	73.25	—	140.00	—
Recreation	—	263.80	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>10,318.61</i>	<i>5,598.47</i>	—	—
Electric light	2,946.28	2,986.27	—	—
Water	7,372.33	2,612.20	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	65,500.00	67,750.00	20,000.00	43,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>3,500.00</i>	<i>7,750.00</i>	—	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>62,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	3,185.06	555.00	430.27	1,700.55
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>3,185.06</i>	<i>555.00</i>	<i>430.27</i>	<i>1,700.55</i>
Refunds	541.95	8.86	185.23	574.55
Agency, trust, and investment	10,366.69	12,662.31	28,858.71	29,241.59
<i>Taxes and licenses for State</i>	<i>3,475.00</i>	<i>3,065.00</i>	<i>5,913.00</i>	<i>2,959.30</i>
<i>Taxes for county</i>	<i>4,416.94</i>	<i>3,803.47</i>	<i>15,358.49</i>	<i>3,720.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,474.75</i>	<i>5,793.84</i>	<i>7,587.22</i>	<i>22,562.29</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$140,888.50	\$97,679.58	\$116,273.18	\$91,661.48
Permanent debt (except from sinking funds)	3,500.00	7,750.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,982.98	20,942.74	69,410.65	5,073.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	62,000.00	60,000.00	20,000.00	40,000.00
Transfers (except to sinking funds) and refunds	3,727.01	563.86	615.50	2,275.10
Agency, trust, and investment	10,366.69	12,662.31	28,858.71	29,241.59
Total payments	\$239,465.18	\$199,598.49	\$235,158.04	\$171,255.01
<i>Balance on hand, including funds</i>	<i>28,211.35</i>	<i>166.50</i>	<i>36,776.28</i>	<i>18,057.76</i>
GRAND TOTAL	\$267,676.53	\$199,764.99	\$271,934.32	\$189,312.77

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
REVENUE.	\$127,710.87	\$116,409.65	\$144,825.75	\$95,402.39
General	115,630.15	98,711.80	123,273.85	86,086.23
Taxes	102,417.61	88,552.31	109,709.34	61,720.88
Property, poll, and income	100,751.11	84,759.30	105,304.66	59,563.45
Corporation, bank, etc.	1,666.50	3,793.01	4,404.68	2,157.43
Licenses and permits	3,042.00	54.00	127.00	20.00
Fines and forfeits	1,249.60	457.46	90.00	90.00
Grants and gifts	8,914.54	9,648.03	13,347.51	24,249.35
For expenses	8,914.54	9,648.03	13,347.51	24,249.35
For outlays	—	—	—	—
All other	6.60	—	—	6.00
Commercial	12,080.72	17,697.85	21,551.90	9,316.16
Special assessments	471.48	—	489.93	—
To meet expenses	471.48	—	489.93	—
To meet outlays	—	—	—	—
Privileges	4,390.13	5,004.26	6,336.34	3,507.59
Departmental	3,859.93	2,827.49	3,024.26	2,281.64
General government	—	252.25	230.00	14.08
Protection of persons and property	877.77	78.45	89.73	55.89
Health and sanitation	289.11	99.51	—	5.00
Highways	700.00	5.00	2,334.11	483.65
Charities	1,324.64	507.49	198.61	1,183.59
Soldiers' benefits	310.00	542.00	—	176.00
Schools	282.50	721.09	45.78	358.28
Libraries	72.91	36.10	27.03	3.15
Recreation	—	—	—	—
Unclassified	3.00	585.60	99.00	—
Public service enterprises	—	6,746.70	5,339.11	—
Electric light	—	—	—	—
Water	—	6,746.70	5,339.11	—
All other	—	—	—	—
Cemeteries	—	—	1,542.50	590.85
Interest	3,359.18	3,119.40	4,319.76	2,936.08
On sinking funds	—	—	—	—
On trust and investment funds	1,305.96	57.72	186.58	2,137.66
All other	2,053.22	3,061.68	4,633.18	798.42
NON-REVENUE.	\$103,413.23	\$119,301.38	\$65,656.38	\$87,709.25
Offsets to outlays	11,413.86	18,071.39	4,913.38	14,052.07
Departmental	11,413.86	15,591.45	3,364.29	14,052.07
Public service enterprises	—	2,479.94	1,549.09	—
Cemeteries	—	—	—	—
Municipal indebtedness	80,000.00	90,000.00	45,000.00	62,175.00
Loans, general purposes	—	—	—	2,175.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	80,000.00	90,000.00	45,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	159.50	2,159.65	2,442.86
From sinking funds	—	—	—	—
All other	—	159.50	2,159.65	2,442.86
Refunds	48.64	127.79	1,343.73	95.89
Agency, trust, and investment	11,950.73	10,942.70	12,239.57	8,943.43
Taxes and licenses for State	4,549.00	3,704.00	4,470.00	2,962.00
Taxes for county	6,134.64	6,457.14	6,120.00	3,720.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,267.09	781.56	1,649.57	2,261.43
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$139,124.73	\$134,481.04	\$149,739.13	\$109,454.46
Premiums	—	—	—	—
Municipal indebtedness	80,000.00	90,000.00	45,000.00	62,175.00
Transfers and refunds	48.64	287.29	3,503.43	2,538.75
Agency, trust, and investment	11,950.73	10,942.70	12,239.57	8,943.43
Total receipts	\$231,124.10	\$235,711.03	\$210,482.13	\$183,111.64
Balance on hand, including funds	20,066.74	101,653.00	133,786.74	11,585.35
GRAND TOTAL	\$251,190.84	\$337,364.03	\$344,268.87	\$194,696.99

Graded According to Population of 1930 — Continued.

PAYMENTS.	Salisbury POPULATION 2,194	Hanson POPULATION 2,184	Southborough POPULATION 2,166	Charlton POPULATION 2,154
Maintenance	\$99,798.14	\$96,311.62	\$102,104.78	\$87,996.45
<i>Departmental</i>	<i>99,668.14</i>	<i>91,663.77</i>	<i>94,905.72</i>	<i>86,960.35</i>
General government	9,463.74	6,701.15	6,784.37	4,131.96
Protection of persons and property	20,502.63	6,963.82	9,325.50	2,673.28
Health and sanitation	4,855.26	3,154.97	2,302.88	3,167.55
Highways	17,424.99	16,929.27	23,452.23	19,235.66
Charities	7,685.27	11,300.72	4,200.24	10,584.01
Soldiers' benefits	1,834.39	2,612.29	98.00	2,404.50
Schools	32,391.49	39,745.05	44,056.85	43,002.56
Libraries	1,133.61	1,277.35	2,201.74	517.59
Recreation	1,248.85	345.85	552.59	174.26
Pensions	—	—	—	—
Unclassified	3,127.91	2,633.30	1,931.32	1,058.98
<i>Public service enterprises</i>	<i>—</i>	<i>4,647.85</i>	<i>4,755.68</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	4,647.85	4,755.68	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>125.00</i>	<i>—</i>	<i>2,443.88</i>	<i>1,046.10</i>
<i>Administration of trust funds</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,813.65	7,087.72	15,626.51	3,192.92
<i>Loans, general purposes</i>	<i>2,813.65</i>	<i>2,985.22</i>	<i>2,451.51</i>	<i>3,192.92</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>4,102.50</i>	<i>13,175.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	22,422.79	127,268.33	89,018.02	20,503.12
<i>Departmental</i>	<i>22,422.79</i>	<i>30,567.16</i>	<i>6,708.09</i>	<i>20,503.12</i>
General government	—	—	73.10	615.22
Protection of persons and property	2,131.34	413.51	951.37	319.75
Health and sanitation	567.54	—	—	—
Highways	19,362.47	29,756.34	5,046.35	18,378.69
Charities	—	—	—	—
Schools	361.44	197.30	637.27	344.25
Libraries	—	—	—	—
Recreation	—	—	—	845.21
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>96,901.18</i>	<i>80,083.75</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	96,901.18	80,083.75	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,226.18</i>	<i>—</i>
Municipal indebtedness	82,000.00	86,000.00	48,900.00	63,534.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>16,000.00</i>	<i>3,900.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>70,000.00</i>	<i>45,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>84.00</i>
Transfers	—	159.50	2,159.65	2,442.86
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>159.50</i>	<i>2,159.65</i>	<i>2,442.86</i>
Refunds	48.64	127.79	1,343.78	95.89
Agency, trust, and investment	12,776.41	10,989.55	12,230.00	7,929.61
<i>Taxes and licenses for State</i>	<i>4,549.00</i>	<i>3,704.00</i>	<i>4,470.00</i>	<i>2,962.00</i>
<i>Taxes for county</i>	<i>6,134.64</i>	<i>6,457.14</i>	<i>6,120.00</i>	<i>3,720.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,092.77</i>	<i>828.41</i>	<i>1,640.00</i>	<i>1,247.61</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$102,611.79	\$103,399.34	\$117,731.29	\$91,189.37
Permanent debt (except from sinking funds)	7,000.00	16,000.00	3,900.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	22,422.79	127,268.33	89,018.02	20,503.12
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	70,000.00	45,000.00	60,034.00
Transfers (except to sinking funds) and refunds	48.64	287.29	3,503.43	2,538.75
Agency, trust, and investment	12,776.41	10,989.55	12,230.00	7,929.61
Total payments	\$219,859.63	\$327,944.51	\$271,382.74	\$185,694.85
Balance on hand, including funds	31,331.21	9,419.52	72,886.13	9,002.14
GRAND TOTAL	\$251,190.84	\$337,364.03	\$344,268.87	\$194,696.99

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
REVENUE.	\$91,538.29	\$83,100.94	\$141,373.78	\$90,043.11
General	82,115.24	75,638.47	99,607.40	85,679.60
Taxes	64,601.69	62,767.60	80,891.03	77,370.09
Property, poll, and income	62,466.69	60,291.77	80,458.14	70,862.11
Corporation, bank, etc.	2,135.00	2,475.83	432.89	6,507.98
Licenses and permits	106.00	219.50	305.10	—
Fines and forfeits	39.50	16.07	162.00	20.00
Grants and gifts	17,368.05	12,628.25	18,223.33	8,289.51
For expenses	17,368.05	12,628.25	14,223.33	8,239.51
For outlays	—	—	4,000.00	50.00
All other	—	7.05	55.94	—
Commercial	9,423.05	7,462.47	41,766.38	4,363.51
Special assessments	—	102.30	357.88	96.52
To meet expenses	—	102.30	357.88	96.52
To meet outlays	—	—	—	—
Privileges	3,046.93	3,527.42	4,376.86	1,515.27
Departmental	3,478.61	2,124.88	4,306.80	2,066.58
General government	166.00	4.00	217.34	125.00
Protection of persons and property	58.37	136.22	2,236.85	60.70
Health and sanitation	182.14	269.29	127.75	—
Highways	—	—	112.13	25.00
Charities	2,999.09	931.24	1,205.29	1,750.68
Soldiers' benefits	48.00	29.00	190.00	95.00
Schools	.60	734.11	143.40	—
Libraries	.41	12.45	74.04	—
Recreation	—	8.57	—	—
Unclassified	24.00	—	—	—
Public service enterprises	—	—	30,902.58	—
Electric light	—	—	30,902.58	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	960.84	880.50	457.34	—
Interest	1,936.67	827.37	1,364.92	695.34
On sinking funds	—	—	—	—
On trust and investment funds	715.10	77.39	259.07	—
All other	1,221.57	749.98	1,105.85	695.34
NON-REVENUE.	\$79,860.92	\$89,042.36	\$35,105.55	\$83,354.11
Offsets to outlays	24,653.35	171.00	7,436.45	12,768.75
Departmental	24,653.35	171.00	6,786.45	12,768.75
Public service enterprises	—	—	650.00	—
Cemeteries	—	—	—	—
Municipal indebtedness	45,000.00	80,300.00	20,000.00	64,500.00
Loans, general purposes	—	40,000.00	—	2,500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	45,000.00	40,300.00	20,000.00	62,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,313.93	862.81	1,088.00	—
From sinking funds	—	—	—	—
All other	1,313.93	862.81	1,088.00	—
Refunds	132.00	255.85	158.12	46.36
Agency, trust, and investment	8,761.64	7,452.70	6,422.98	6,039.00
Taxes and licenses for State	2,814.00	2,851.00	2,613.00	2,679.00
Taxes for county	3,480.00	2,685.21	3,240.00	3,360.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,467.64	1,906.49	569.98	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$116,191.64	\$83,271.94	\$148,810.23	\$102,811.86
Premiums	—	—	—	—
Municipal indebtedness	45,000.00	80,300.00	20,000.00	64,500.00
Transfers and refunds	1,445.93	1,118.66	1,246.12	46.36
Agency, trust, and investment	8,761.64	7,452.70	6,422.98	6,039.00
Total receipts	\$171,399.21	\$172,143.30	\$176,479.33	\$173,397.22
Balance on hand, including funds	6,441.63	7,036.87	39,364.37	5,037.83
GRAND TOTAL	\$177,840.84	\$179,180.17	\$215,843.70	\$178,435.05

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sutton POPULATION 2,147	Raynham POPULATION 2,136	West Boylston POPULATION 2,114	Millville POPULATION 2,111
Maintenance	\$85,219.15	\$73,138.90	\$124,861.30	\$70,281.57
<i>Departmental</i>	83,783.20	71,782.92	92,635.62	70,281.57
General government	4,475.27	4,690.70	3,882.60	4,151.42
Protection of persons and property	2,310.08	3,518.81	6,186.58	2,722.63
Health and sanitation	1,899.16	1,791.40	3,799.09	897.82
Highways	22,314.68	16,578.14	17,790.90	10,727.78
Charities	13,783.04	6,855.78	6,971.84	15,146.89
Soldiers' benefits	1,289.70	651.00	525.00	1,950.96
Schools	35,454.63	34,542.49	47,779.63	32,967.92
Libraries	845.39	520.39	2,605.88	469.66
Recreation	226.34	971.79	1,152.05	37.17
Pensions	—	—	—	—
Unclassified	1,184.91	1,662.42	2,142.05	1,209.32
<i>Public service enterprises</i>	—	—	31,600.08	—
Electric light	—	—	31,600.08	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	1,435.95	1,355.98	425.60	—
<i>Administration of trust funds</i>	—	—	—	—
Interest	1,900.39	2,400.66	541.98	2,520.10
<i>Loans, general purposes</i>	1,900.39	2,400.66	541.98	2,520.10
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	34,882.09	49,820.25	22,209.03	17,468.52
<i>Departmental</i>	33,957.59	49,493.05	18,784.71	17,468.52
General government	—	—	—	—
Protection of persons and property	—	—	2,201.82	648.44
Health and sanitation	—	—	—	—
Highways	32,793.93	148.92	13,634.26	16,699.80
Charities	—	—	—	—
Schools	1,163.66	49,344.13	450.62	120.28
Libraries	—	—	—	—
Recreation	—	—	2,498.01	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	3,424.32	—
Electric light	—	—	3,424.32	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	924.60	327.20	—	—
Municipal indebtedness	28,600.00	32,800.00	24,200.00	68,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	3,600.00	2,500.00	4,200.00	6,000.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	25,000.00	30,300.00	20,000.00	62,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,313.93	862.81	1,088.00	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	1,313.93	862.81	1,088.00	—
Refunds	132.00	255.85	158.12	46.36
Agency, trust, and investment	8,285.37	7,151.29	6,642.05	6,039.00
<i>Taxes and licenses for State</i>	2,814.00	2,861.00	2,613.00	2,679.00
<i>Taxes for county</i>	3,480.00	2,685.21	3,240.00	3,360.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,991.37	1,605.08	789.05	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$87,119.54	\$75,539.56	\$125,403.28	\$72,801.67
Permanent debt (except from sinking funds)	3,600.00	2,500.00	4,200.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,882.09	49,820.25	22,209.03	17,468.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	30,300.00	20,000.00	62,000.00
Transfers (except to sinking funds) and refunds	1,445.93	1,118.66	1,246.12	46.36
Agency, trust, and investment	8,285.37	7,151.29	6,642.05	6,039.00
Total payments	\$160,332.93	\$166,429.76	\$179,700.48	\$164,355.55
Balance on hand, including funds	17,507.91	12,760.41	36,143.22	14,079.60
GRAND TOTAL	\$177,840.84	\$179,180.17	\$215,843.70	\$178,435.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,017	Hamilton POPULATION 2,044
REVENUE.	\$152,984.78	\$123,406.05	\$705,978.01	\$166,592.39
General	140,416.37	81,917.23	546,245.97	150,866.12
<i>Taxes</i>	<i>130,355.82</i>	<i>68,340.59</i>	<i>523,297.00</i>	<i>148,096.71</i>
Property, poll, and income	126,257.58	63,519.30	515,822.83	145,634.10
Corporation, bank, etc.	4,098.24	2,821.29	7,474.17	2,462.61
<i>Licenses and permits</i>	<i>228.00</i>	<i>58.00</i>	<i>4,454.50</i>	<i>120.00</i>
<i>Fines and forfeits</i>	<i>72.45</i>	<i>145.00</i>	<i>4,598.20</i>	<i>270.00</i>
<i>Grants and gifts</i>	<i>9,760.10</i>	<i>13,373.64</i>	<i>14,096.27</i>	<i>2,379.41</i>
For expenses	9,760.10	13,373.64	14,096.27	2,379.41
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	12,568.41	41,488.82	159,732.04	15,726.27
<i>Special assessments</i>	<i>302.38</i>	<i>64.25</i>	<i>3,901.46</i>	<i>1,454.39</i>
To meet expenses	—	54.25	3,901.46	1,454.39
To meet outlays	302.38	—	—	—
<i>Privileges</i>	<i>8,135.36</i>	<i>3,361.26</i>	<i>10,371.38</i>	<i>7,979.18</i>
<i>Departmental</i>	<i>2,621.41</i>	<i>3,148.29</i>	<i>1,179.31</i>	<i>2,211.39</i>
General government	571.25	98.50	117.00	70.00
Protection of persons and property	12.13	44.78	148.57	171.29
Health and sanitation	—	—	68.70	—
Highways	169.65	24.00	450.00	126.00
Charities	18.00	2,173.32	—	1,500.56
Soldiers' benefits	32.00	273.00	140.00	273.00
Schools	1,743.84	434.26	42.31	37.71
Libraries	49.16	21.17	102.50	32.83
Recreation	—	—	—	—
Unclassified	25.38	79.26	110.23	—
<i>Public service enterprises</i>	—	<i>30,741.49</i>	<i>128,806.83</i>	<i>7.75</i>
Electric light	—	23,664.87	128,806.83	—
Water	—	7,076.62	—	—
All other	—	—	—	7.75
<i>Cemeteries</i>	—	<i>972.35</i>	—	<i>755.91</i>
<i>Interest</i>	<i>1,509.26</i>	<i>3,211.18</i>	<i>15,473.06</i>	<i>3,317.65</i>
On sinking funds	—	—	—	—
On trust and investment funds	821.38	878.17	—	190.42
All other	687.88	2,333.01	15,473.06	3,127.23
NON-REVENUE.	\$107,719.28	\$71,006.32	\$579,279.60	\$255,819.02
Offsets to outlays	21,286.80	12,381.50	—	24,000.00
<i>Departmental</i>	<i>21,286.80</i>	<i>12,381.50</i>	—	<i>24,000.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	75,000.00	50,000.00	500,000.00	191,824.90
<i>Loans, general purposes</i>	—	—	—	<i>110,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>50,000.00</i>	<i>500,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>1,824.90</i>
Transfers	—	505.14	400.00	11,998.34
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	505.14	400.00	11,998.34
Refunds	1,022.89	113.62	904.85	235.65
Agency, trust, and investment	10,409.59	8,006.06	77,974.75	27,760.13
<i>Taxes and licenses for State</i>	<i>4,970.00</i>	<i>2,840.00</i>	<i>16,755.92</i>	<i>6,094.31</i>
<i>Taxes for county</i>	<i>5,205.92</i>	<i>3,480.00</i>	<i>35,100.38</i>	<i>8,956.57</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>233.67</i>	<i>1,686.06</i>	<i>25,356.11</i>	<i>12,709.25</i>
<i>All other</i>	—	—	<i>762.34</i>	—
RECAPITULATION.				
Revenue and offsets to outlays	\$174,271.58	\$135,787.55	\$705,978.01	\$190,592.39
Premiums	—	—	—	1,824.90
Municipal indebtedness	75,000.00	50,000.00	500,000.00	190,000.00
Transfers and refunds	1,022.89	618.76	1,304.85	12,233.99
Agency, trust, and investment	10,409.59	8,006.06	77,974.75	27,760.13
Total receipts	\$260,704.06	\$194,412.37	\$1,285,257.61	\$422,411.41
Balance on hand, including funds	26,040.78	14,457.43	150,844.18	7,935.89
GRAND TOTAL	\$286,744.84	\$208,869.80	\$1,436,101.79	\$430,347.30

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westwood POPULATION 2,097	Ashburnham POPULATION 2,079	Hull POPULATION 2,047	Hamilton POPULATION 2,044
Maintenance	\$108,137.11	\$104,097.54	\$569,462.20	\$122,112.50
<i>Departmental</i>	<i>108,113.11</i>	<i>79,993.84</i>	<i>454,566.17</i>	<i>120,680.01</i>
General government	9,349.69	5,116.32	39,218.04	12,039.09
Protection of persons and property	19,847.81	3,948.73	121,035.96	12,329.98
Health and sanitation	4,313.11	4,206.90	45,729.65	4,459.65
Highways	21,350.54	22,255.17	104,881.45	35,456.03
Charities	2,996.73	10,641.23	13,971.72	6,860.57
Soldiers' benefits	132.88	1,610.40	2,541.26	1,526.32
Schools	45,304.83	28,596.66	102,899.84	43,786.71
Libraries	1,214.39	1,590.78	5,511.94	2,490.43
Recreation	2,717.13	201.77	14,560.79	464.11
Pensions	—	—	—	—
Unclassified	886.00	1,825.88	4,215.52	1,267.12
<i>Public service enterprises</i>	<i>—</i>	<i>22,247.33</i>	<i>112,881.48</i>	<i>5.19</i>
Electric light	—	16,624.20	112,881.48	—
Water	—	5,623.13	—	—
All other	—	—	—	5.19
<i>Cemeteries</i>	<i>—</i>	<i>1,856.37</i>	<i>2,014.55</i>	<i>1,427.30</i>
<i>Administration of trust funds</i>	<i>24.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,404.94	1,585.05	24,722.13	3,587.70
<i>Loans, general purposes</i>	<i>1,404.94</i>	<i>1,434.42</i>	<i>24,722.13</i>	<i>3,587.70</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>150.63</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	60,593.87	23,617.83	216,840.26	135,343.30
<i>Departmental</i>	<i>60,593.87</i>	<i>19,139.70</i>	<i>202,835.77</i>	<i>134,857.46</i>
General government	—	—	1,407.86	—
Protection of persons and property	610.25	—	11,077.60	2,997.65
Health and sanitation	—	—	13,021.37	828.61
Highways	58,685.89	19,139.70	167,125.19	54,216.99
Charities	—	—	—	—
Schools	1,002.00	—	—	76,814.21
Libraries	—	—	—	—
Recreation	295.73	—	9,816.38	—
Unclassified	—	—	387.37	—
<i>Public service enterprises</i>	<i>—</i>	<i>4,478.13</i>	<i>11,097.05</i>	<i>—</i>
Electric light	—	4,478.13	11,097.05	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,907.44</i>	<i>485.84</i>
Municipal indebtedness	80,022.76	64,300.00	495,090.66	82,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,022.76</i>	<i>4,300.00</i>	<i>45,090.66</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>60,000.00</i>	<i>450,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	505.14	400.00	11,998.34
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>505.14</i>	<i>400.00</i>	<i>11,998.34</i>
Refunds	1,022.89	113.62	904.85	235.65
Agency, trust, and investment	10,374.50	8,569.09	78,993.04	16,392.21
<i>Taxes and licenses for State</i>	<i>4,970.00</i>	<i>2,840.00</i>	<i>16,755.92</i>	<i>6,094.31</i>
<i>Taxes for county</i>	<i>5,205.92</i>	<i>3,480.00</i>	<i>35,100.38</i>	<i>8,966.57</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>198.58</i>	<i>2,249.09</i>	<i>26,539.25</i>	<i>1,341.33</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>597.49</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$109,542.05	\$105,682.59	\$594,184.33	\$125,700.20
Permanent debt (except from sinking funds)	5,022.76	4,300.00	45,090.66	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	60,593.87	23,617.83	216,840.26	135,343.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	60,000.00	450,000.00	80,000.00
Transfers (except to sinking funds) and refunds	1,022.89	618.76	1,304.85	12,233.99
Agency, trust, and investment	10,374.50	8,569.09	78,993.04	16,392.21
Total payments	\$261,556.07	\$202,788.27	\$1,386,413.14	\$371,669.70
<i>Balance on hand, including funds</i>	<i>25,188.77</i>	<i>6,081.53</i>	<i>49,688.65</i>	<i>58,677.60</i>
GRAND TOTAL	\$286,744.84	\$208,869.80	\$1,436,101.79	\$430,347.30

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
REVENUE.	\$75,530.77	\$109,308.30	\$111,158.29	\$161,077.46
General	67,420.12	83,587.34	96,946.40	143,485.44
Taxes	54,637.25	71,376.48	77,007.72	138,844.27
Property, poll, and income	51,880.56	70,114.80	76,039.84	135,242.27
Corporation, bank, etc.	3,256.69	1,260.68	967.88	3,602.00
Licenses and permits	134.00	214.60	288.50	647.55
Fines and forfeits	70.90	501.02	194.50	838.35
Grants and gifts	12,677.97	11,496.34	19,455.68	3,655.27
For expenses	12,427.97	11,496.34	19,455.68	2,007.48
For outlays	150.00	—	—	1,647.79
All other	—	—	—	—
Commercial	8,110.65	25,720.96	14,211.89	17,592.02
Special assessments	—	447.93	763.24	—
To meet expenses	—	447.93	763.24	—
To meet outlays	—	—	—	—
Privileges	2,970.68	4,923.09	4,882.88	7,358.63
Departmental	2,710.15	7,237.90	6,466.04	6,323.45
General government	66.00	2,017.00	99.45	74.71
Protection of persons and property	27.14	228.13	48.78	91.24
Health and sanitation	—	—	—	—
Highways	3.00	—	3,999.96	—
Charities	785.75	2,981.46	618.63	786.04
Soldiers' benefits	465.00	—	217.00	216.00
Schools	1,347.22	752.65	5.75	4,155.46
Libraries	16.04	86.08	55.65	—
Recreation	—	—	—	—
Unclassified	—	1,171.98	420.82	—
Public service enterprises	—	6,007.33	—	—
Electric light	—	—	—	—
Water	—	6,007.33	—	—
All other	—	—	—	—
Cemeteries	900.69	1,519.20	450.25	971.65
Interest	1,529.13	5,586.11	2,649.98	3,938.29
On sinking funds	791.87	3,881.12	641.05	2,025.28
On trust and investment funds	737.26	1,704.99	2,008.93	1,913.01
All other	—	—	—	—
NON-REVENUE.	\$29,383.09	\$73,740.03	\$73,219.06	\$94,452.48
Offsets to outlays	7,814.64	5,478.30	9,587.00	204.30
Departmental	7,814.64	5,478.30	9,587.00	204.30
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	41,243.20	50,003.00	68,000.00
Loans, general purposes	—	—	—	8,000.00
Loans, public service enterprises	—	16,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	25,000.00	50,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	243.20	3.00	—
Transfers	42.94	351.00	287.87	2,028.10
From sinking funds	—	—	—	—
All other	42.94	351.00	287.87	2,028.10
Refunds	169.37	335.08	48.50	864.21
Agency, trust, and investment	6,356.14	26,332.45	13,292.69	23,355.87
Taxes and licenses for State	2,429.00	2,955.00	3,000.00	5,777.00
Taxes for county	2,880.00	3,720.00	3,986.88	15,135.99
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,047.14	19,507.23	6,305.81	2,442.88
All other	—	150.22	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$83,345.41	\$114,786.60	\$120,745.29	\$161,281.76
Premiums	—	243.20	3.00	—
Municipal indebtedness	15,000.00	41,000.00	50,000.00	68,000.00
Transfers and refunds	212.31	686.08	336.37	2,892.31
Agency, trust, and investment	6,356.14	26,332.45	13,292.69	23,355.87
Total receipts	\$104,913.86	\$183,048.33	\$184,377.35	\$255,529.94
Balance on hand, including funds	14,565.98	27,476.83	10,237.63	24,254.64
GRAND TOTAL	\$119,479.84	\$210,525.16	\$194,614.98	\$279,784.58

Graded According to Population of 1930 — Continued.

PAYMENTS.	Upton POPULATION 2,026	Northborough POPULATION 1,946	North Reading POPULATION 1,945	Chatham POPULATION 1,931
Maintenance	\$72,337.33	\$96,364.57	\$98,554.93	\$107,742.10
<i>Departmental</i>	<i>70,830.09</i>	<i>90,397.78</i>	<i>97,202.26</i>	<i>104,883.17</i>
General government	4,010.87	6,075.32	5,713.26	13,158.10
Protection of persons and property	4,494.69	7,802.89	10,909.94	17,654.44
Health and sanitation	1,157.23	2,689.72	2,660.03	4,171.58
Highways	17,402.18	23,058.61	20,549.14	16,324.44
Charities	12,276.47	9,409.92	6,058.64	6,558.39
Soldiers' benefits	2,295.24	1,746.83	1,528.44	736.00
Schools	26,765.05	32,493.49	46,466.37	37,733.96
Libraries	996.60	2,329.28	573.13	1,500.00
Recreation	34.55	424.18	347.57	2,050.42
Pensions	—	—	—	—
Unclassified	1,397.21	4,367.54	2,395.74	4,995.84
<i>Public service enterprises</i>	<i>—</i>	<i>3,116.68</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	3,116.58	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,507.24</i>	<i>2,836.11</i>	<i>1,352.67</i>	<i>2,858.93</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>14.10</i>	<i>—</i>	<i>—</i>
Interest	489.38	2,177.75	2,674.37	3,707.99
<i>Loans, general purposes</i>	<i>489.38</i>	<i>1,879.08</i>	<i>2,674.37</i>	<i>3,707.99</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>298.67</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,830.17	29,116.80	19,866.53	51,095.33
<i>Departmental</i>	<i>14,830.17</i>	<i>9,684.92</i>	<i>19,566.86</i>	<i>50,620.33</i>
General government	133.50	—	75.00	17,300.00
Protection of persons and property	2,548.48	—	487.85	210.00
Health and sanitation	439.07	—	—	—
Highways	11,229.34	8,243.29	10,595.18	25,491.23
Charities	—	—	—	—
Schools	479.78	1,441.63	385.75	985.15
Libraries	—	—	—	—
Recreation	—	—	—	2,499.95
Unclassified	—	—	8,023.08	4,134.00
<i>Public service enterprises</i>	<i>—</i>	<i>19,431.88</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	19,431.88	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>299.67</i>	<i>475.00</i>
Municipal indebtedness	18,000.00	29,000.00	55,250.00	67,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>4,000.00</i>	<i>5,250.00</i>	<i>7,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>25,000.00</i>	<i>50,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	42.94	351.00	287.87	2,028.10
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>42.94</i>	<i>351.00</i>	<i>287.87</i>	<i>2,028.10</i>
Refunds	169.37	335.08	48.50	864.21
Agency, trust, and investment	6,294.74	25,761.69	13,702.82	23,370.52
<i>Taxes and licenses for State</i>	<i>2,429.00</i>	<i>2,955.00</i>	<i>3,000.00</i>	<i>5,777.00</i>
<i>Taxes for county</i>	<i>2,860.00</i>	<i>3,720.00</i>	<i>3,986.88</i>	<i>16,135.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>985.74</i>	<i>18,951.38</i>	<i>6,715.94</i>	<i>2,457.53</i>
<i>All other</i>	<i>—</i>	<i>135.31</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$72,826.71	\$98,542.32	\$101,229.30	\$111,450.09
Permanent debt (except from sinking funds)	3,000.00	4,000.00	5,250.00	7,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,830.17	29,116.80	19,866.53	51,095.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	25,000.00	50,000.00	60,000.00
Transfers (except to sinking funds) and refunds	212.31	686.08	336.37	2,892.31
Agency, trust, and investment	6,294.74	25,761.69	13,702.82	23,370.52
Total payments	\$112,163.93	\$183,106.89	\$190,385.02	\$256,108.25
<i>Balance on hand, including funds</i>	<i>7,315.91</i>	<i>27,418.27</i>	<i>4,229.96</i>	<i>23,676.33</i>
GRAND TOTAL	\$119,479.84	\$210,525.16	\$194,614.98	\$279,784.58

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
REVENUE.	\$91,803.87	\$96,157.79	\$79,129.08	\$86,602.35
General	78,745.66	84,847.13	58,587.41	74,044.01
Taxes	54,996.56	67,846.03	46,161.92	58,699.85
Property, poll, and income	54,167.63	66,855.12	44,534.35	56,964.01
Corporation, bank, etc.	828.93	990.91	1,627.57	1,635.84
Licenses and permits	259.00	1,066.00	78.00	101.50
Fines and forfeits	95.00	262.30	209.40	98.20
Grants and gifts	23,395.10	15,672.80	12,138.09	15,244.46
For expenses	23,395.10	15,672.80	12,138.09	15,244.46
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	13,058.21	11,310.66	20,541.67	12,558.34
Special assessments	173.38	1,022.00	—	77.71
To meet expenses	173.38	1,022.00	—	—
To meet outlays	—	—	—	77.71
Privileges	2,943.78	3,424.23	2,758.25	4,815.29
Departmental	4,884.63	3,837.62	6,984.32	4,682.47
General government	308.00	216.66	121.25	760.00
Protection of persons and property	42.21	95.46	44.83	81.67
Health and sanitation	57.41	265.45	502.86	140.75
Highways	2,992.96	2,054.00	20.70	204.73
Charities	803.35	1,003.70	1,602.90	1,899.30
Soldiers' benefits	190.00	22.00	214.00	210.00
Schools	241.97	107.85	4,463.55	892.78
Libraries	21.47	71.50	12.23	69.54
Recreation	227.26	—	—	—
Unclassified	—	1.00	2.00	423.70
Public service enterprises	—	—	3,842.85	—
Electric light	—	—	—	—
Water	—	—	3,842.85	—
All other	—	—	—	—
Cemeteries	1,168.00	739.70	—	486.79
Interest	3,888.42	2,287.11	6,956.25	2,496.08
On sinking funds	—	—	2,110.83	—
On trust and investment funds	3,180.52	472.38	3,860.45	1,829.39
All other	707.90	1,814.73	984.97	666.69
NON-REVENUE.	\$57,056.40	\$60,999.02	\$49,663.88	\$40,488.03
Offsets to outlays	9,220.73	990.68	7,511.97	4,878.41
Departmental	9,220.73	990.68	7,511.97	4,878.41
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	35,000.00	46,000.00	15,000.00	25,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	35,000.00	46,000.00	15,000.00	25,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	4,844.29	676.49	3,322.92	522.65
From sinking funds	—	—	—	—
All other	4,844.29	676.49	3,322.92	522.65
Refunds	138.73	33.50	131.82	252.79
Agency, trust, and investment	7,852.65	13,298.35	23,697.17	9,834.18
Taxes and licenses for State	2,128.00	3,134.00	2,575.00	3,254.80
Taxes for county	2,640.00	4,080.00	5,873.50	6,060.02
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,084.65	6,084.35	15,248.87	519.36
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$101,024.60	\$97,148.47	\$86,641.05	\$91,480.76
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	46,000.00	15,000.00	25,000.00
Transfers and refunds	4,983.02	709.99	3,454.74	775.44
Agency, trust, and investment	7,852.65	13,298.35	23,697.17	9,834.18
Total receipts	\$148,860.27	\$157,156.81	\$128,792.96	\$127,090.38
Balance on hand, including funds	14,089.43	10,315.74	16,194.31	17,344.25
GRAND TOTAL	\$162,949.70	\$167,472.55	\$144,987.27	\$144,434.63

Graded According to Population of 1930 — Continued.

PAYMENTS.	Westminster POPULATION 1,925	Lunenburg POPULATION 1,923	Williamsburg POPULATION 1,891	Northfield POPULATION 1,888
Maintenance	\$82,261.22	\$89,816.39	\$65,419.47	\$77,463.73
Departmental	80,216.07	88,321.10	64,648.83	76,423.91
General government	2,940.42	6,097.14	3,288.72	6,622.45
Protection of persons and property	2,634.23	5,361.77	1,866.27	2,062.84
Health and sanitation	2,595.34	3,321.95	3,820.98	2,385.19
Highways	22,735.40	24,062.58	12,980.67	19,400.07
Charities	6,367.00	6,070.11	6,002.30	6,509.51
Soldiers' benefits	364.00	1,001.16	411.00	330.00
Schools	38,987.92	39,251.53	35,362.13	35,226.47
Libraries	1,759.09	1,648.09	276.70	1,483.33
Recreation	424.56	437.92	34.03	120.62
Pensions	—	—	—	—
Unclassified	1,408.11	1,068.85	606.03	2,283.43
Public service enterprises	—	—	766.84	—
Electric light	—	—	—	—
Water	—	—	756.84	—
All other	—	—	—	—
Cemeteries	2,045.15	1,495.29	13.80	1,039.82
Administration of trust funds	—	—	—	—
Interest	1,433.42	1,790.52	2,508.33	1,056.56
Loans, general purposes	1,433.42	1,790.52	508.33	1,056.56
Loans, public service enterprises	—	—	2,000.00	—
Loans, cemeteries	—	—	—	—
Outlays	11,058.34	4,706.28	15,047.71	6,499.20
Departmental	11,007.34	4,706.28	12,722.24	6,499.20
General government	—	34.92	196.98	—
Protection of persons and property	160.15	—	200.00	—
Health and sanitation	—	—	447.80	—
Highways	10,847.19	4,074.59	9,868.95	6,099.67
Charities	—	—	—	—
Schools	—	552.94	2,008.51	399.53
Libraries	—	—	—	—
Recreation	—	43.83	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	2,283.20	—
Electric light	—	—	—	—
Water	—	—	2,283.20	—
All other	—	—	—	—
Cemeteries	51.00	—	42.27	—
Municipal indebtedness	56,600.00	42,000.00	16,000.00	29,500.00
From sinking funds	—	—	—	—
From revenue and other sources	1,000.00	6,000.00	1,000.00	4,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	55,600.00	36,000.00	15,000.00	25,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	4,844.29	676.49	3,322.92	522.65
To sinking funds from revenue	—	—	—	—
All other	4,844.29	676.49	3,322.92	522.65
Refunds	138.73	33.50	131.82	252.79
Agency, trust, and investment	6,188.88	13,082.95	24,981.39	10,124.86
Taxes and licenses for State	2,128.00	3,134.00	2,575.00	3,254.80
Taxes for county	2,640.00	4,080.00	5,873.30	6,060.02
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,420.88	5,868.95	16,533.09	810.04
All other	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$83,694.64	\$91,606.91	\$67,927.80	\$78,520.29
Permanent debt (except from sinking funds)	1,000.00	6,000.00	1,000.00	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,058.34	4,706.28	15,047.71	6,499.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,600.00	36,000.00	15,000.00	25,000.00
Transfers (except to sinking funds) and refunds	4,983.02	709.99	3,454.74	775.44
Agency, trust, and investment	6,188.88	13,082.95	24,981.39	10,124.86
Total payments	\$162,524.88	\$152,106.13	\$127,411.64	\$125,419.79
Balance on hand, including funds	424.82	15,366.42	17,575.63	19,014.84
GRAND TOTAL	\$162,949.70	\$167,472.55	\$144,987.27	\$144,434.63

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
REVENUE.	\$100,705.66	\$118,778.02	\$156,593.41	\$72,432.92
General	62,874.19	107,869.87	136,509.46	61,971.27
<i>Taxes</i>	<i>55,523.04</i>	<i>94,768.61</i>	<i>129,511.30</i>	<i>43,793.57</i>
Property, poll, and income	53,900.70	93,872.94	127,380.90	41,308.60
Corporation, bank, etc.	1,622.34	885.67	2,130.40	2,484.97
<i>Licenses and permits</i>	<i>54.00</i>	<i>472.00</i>	<i>342.00</i>	<i>135.50</i>
<i>Fines and forfeits</i>	<i>50.00</i>	<i>111.15</i>	<i>255.70</i>	<i>6.00</i>
<i>Grants and gifts</i>	<i>7,247.15</i>	<i>12,528.11</i>	<i>6,400.46</i>	<i>18,037.20</i>
For expenses	7,247.15	12,528.11	6,400.46	18,037.20
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	37,831.47	10,908.15	20,083.95	10,461.65
<i>Special assessments</i>	<i>678.00</i>	<i>65.67</i>	<i>166.50</i>	—
To meet expenses	678.00	65.67	156.50	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,594.85</i>	<i>6,621.24</i>	<i>4,694.29</i>	<i>2,860.16</i>
<i>Departmental</i>	<i>1,781.02</i>	<i>2,452.82</i>	<i>10,111.14</i>	<i>4,782.83</i>
General government	—	220.65	155.50	101.00
Protection of persons and property	114.29	217.30	915.76	47.18
Health and sanitation	172.14	—	138.57	—
Highways	15.00	8.23	30.00	586.52
Charities	209.17	265.24	3,920.18	3,926.06
Soldiers' benefits	502.00	328.00	90.00	95.00
Schools	696.46	849.26	4,848.43	18.87
Libraries	71.96	—	—	8.20
Recreation	—	563.50	—	—
Unclassified	—	—	12.70	—
<i>Public service enterprises</i>	<i>29,682.07</i>	—	<i>1,316.11</i>	—
Electric light	29,682.07	—	—	—
Water	—	—	1,316.11	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>1,119.35</i>	<i>765.49</i>
<i>Interest</i>	<i>2,095.53</i>	<i>1,769.06</i>	<i>2,686.56</i>	<i>2,053.17</i>
On sinking funds	—	—	—	—
On trust and investment funds	854.52	341.25	581.93	884.72
All other	1,241.01	1,427.81	2,104.63	1,168.45
NON-REVENUE.	\$63,496.44	\$56,365.41	\$447,899.93	\$36,519.87
Offsets to outlays	40,469.91	1,205.00	3,489.54	3,941.36
<i>Departmental</i>	<i>40,223.91</i>	<i>1,205.00</i>	—	<i>3,941.36</i>
<i>Public service enterprises</i>	<i>246.00</i>	—	<i>3,489.54</i>	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	15,000.00	40,000.00	393,136.00	25,000.00
<i>Loans, general purposes</i>	—	—	<i>190,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	<i>75,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>40,000.00</i>	<i>127,500.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	<i>636.00</i>	—
Transfers	810.00	618.30	11,844.35	1,370.79
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	810.00	618.30	11,844.35	1,370.79
Refunds	601.85	302.61	3,001.76	315.57
Agency, trust, and investment	6,614.68	14,239.50	36,428.28	5,892.15
<i>Taxes and licenses for State</i>	<i>2,806.00</i>	<i>4,012.00</i>	<i>5,065.00</i>	<i>2,088.00</i>
<i>Taxes for county</i>	<i>3,558.09</i>	<i>10,016.51</i>	<i>13,132.65</i>	<i>2,400.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>250.59</i>	<i>210.99</i>	<i>18,330.63</i>	<i>1,404.15</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$141,175.57	\$119,983.02	\$160,082.95	\$76,374.28
Premiums	—	—	636.00	—
Municipal indebtedness	15,000.00	40,000.00	392,500.00	25,000.00
Transfers and refunds	1,411.85	920.91	14,846.11	1,686.36
Agency, trust, and investment	6,614.68	14,239.50	36,428.28	5,892.15
Total receipts	\$164,202.10	\$175,143.43	\$604,493.34	\$108,952.79
Balance on hand, including funds	29,812.70	67,180.93	13,304.89	5,479.19
GRAND TOTAL	\$194,014.80	\$242,324.36	\$617,798.23	\$114,431.98

Graded According to Population of 1930 — Continued.

PAYMENTS.	Georgetown POPULATION 1,853	Dennis POPULATION 1,829	Yarmouth POPULATION 1,794	Sturbridge POPULATION 1,772
Maintenance	\$79,913.43	\$98,175.06	\$116,850.37	\$67,450.32
<i>Departmental</i>	58,259.71	98,059.06	112,974.95	66,432.46
General government	2,993.16	9,202.69	13,373.70	3,824.01
Protection of persons and property	5,073.54	7,750.61	11,300.11	1,451.66
Health and sanitation	1,404.31	1,939.22	4,355.67	1,907.64
Highways	11,527.56	28,832.83	27,466.57	13,450.78
Charities	5,680.71	9,050.25	13,235.45	10,318.99
Soldiers' benefits	1,852.88	485.00	204.00	660.65
Schools	25,964.61	38,474.54	38,590.10	32,853.09
Libraries	1,400.94	800.00	285.46	980.03
Recreation	35.07	941.65	1,917.08	363.61
Pensions	—	—	—	—
Unclassified	2,326.93	581.27	2,344.81	592.00
<i>Public service enterprises</i>	21,653.72	—	2,462.37	—
Electric light	21,653.72	—	—	—
Water	—	—	2,452.37	—
All other	—	—	—	—
<i>Cemeteries</i>	—	116.00	1,423.05	1,017.86
<i>Administration of trust funds</i>	—	—	—	—
Interest	188.42	3,974.96	5,433.69	786.17
<i>Loans, general purposes</i>	108.42	3,974.96	4,167.76	786.17
<i>Loans, public service enterprises</i>	80.00	—	1,295.93	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	63,853.29	62,014.64	286,897.33	5,310.44
<i>Departmental</i>	57,174.47	62,014.64	210,322.65	5,310.44
General government	—	978.88	1,000.00	—
Protection of persons and property	—	4,084.75	19,584.11	—
Health and sanitation	329.17	—	—	—
Highways	55,984.10	5,381.57	721.45	5,225.00
Charities	—	—	—	—
Schools	861.20	51,569.44	188,756.82	—
Libraries	—	—	—	—
Recreation	—	—	260.27	85.44
Unclassified	—	—	—	—
<i>Public service enterprises</i>	6,678.82	—	76,574.68	—
Electric light	6,678.82	—	—	—
Water	—	—	76,574.68	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	16,000.00	58,000.00	157,800.00	25,800.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	1,000.00	8,000.00	14,300.00	800.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	15,000.00	50,000.00	143,500.00	25,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	810.00	618.30	11,844.35	1,370.79
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	810.00	618.30	11,844.35	1,370.79
Refunds	601.85	302.61	3,001.76	315.57
Agency, trust, and investment	6,634.20	14,306.98	25,453.41	6,160.21
<i>Taxes and licenses for State</i>	2,806.00	4,012.00	5,065.00	2,088.00
<i>Taxes for county</i>	3,558.09	10,016.51	13,132.65	2,400.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	270.11	278.47	7,255.76	1,672.21
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$80,101.85	\$102,150.02	\$122,314.06	\$68,236.49
Permanent debt (except from sinking funds)	1,000.00	8,000.00	14,300.00	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	63,853.29	62,014.64	286,897.33	5,310.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	50,000.00	143,500.00	25,000.00
Transfers (except to sinking funds) and refunds	1,411.85	920.91	14,846.11	1,686.36
Agency, trust, and investment	6,634.20	14,306.98	25,453.41	6,160.21
Total payments	\$168,001.19	\$237,392.55	\$607,310.91	\$107,193.50
Balance on hand, including funds	26,013.61	4,931.81	10,487.32	7,258.48
GRAND TOTAL	\$194,014.80	\$242,324.36	\$617,798.23	\$114,431.98

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
REVENUE.	\$144,454.47	\$88,735.69	\$122,828.78	\$100,986.18
General	132,595.84	75,440.76	106,142.85	86,085.60
<i>Taxes</i>	<i>129,824.28</i>	<i>59,111.48</i>	<i>96,057.68</i>	<i>69,917.16</i>
Property, poll, and income	126,738.77	55,446.39	87,751.00	68,343.50
Corporation, bank, etc.	3,085.51	3,665.09	8,306.68	1,573.66
<i>Licenses and permits</i>	<i>26.50</i>	<i>134.50</i>	<i>139.00</i>	<i>70.50</i>
<i>Fines and forfeits</i>	<i>115.28</i>	<i>81.00</i>	<i>224.00</i>	<i>504.50</i>
<i>Grants and gifts</i>	<i>2,629.78</i>	<i>15,989.99</i>	<i>9,722.17</i>	<i>15,593.44</i>
For expenses	2,229.78	15,989.99	9,722.17	15,593.44
For outlays	400.00	—	—	—
<i>All other</i>	<i>—</i>	<i>123.79</i>	<i>—</i>	<i>—</i>
Commercial	11,858.63	13,294.93	16,685.93	14,900.58
<i>Special assessments</i>	<i>—</i>	<i>63.56</i>	<i>309.90</i>	<i>236.00</i>
To meet expenses	—	63.56	309.90	236.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,157.09</i>	<i>3,587.11</i>	<i>4,657.47</i>	<i>4,133.75</i>
<i>Departmental</i>	<i>4,402.96</i>	<i>5,244.41</i>	<i>1,557.47</i>	<i>7,746.00</i>
General government	417.00	511.80	—	516.45
Protection of persons and property	22.10	88.89	386.73	126.72
Health and sanitation	8.00	222.50	54.60	—
Highways	201.26	2,000.00	68.56	4,069.60
Charities	1,143.39	1,264.68	717.35	1,548.25
Soldiers' benefits	—	190.00	95.00	—
Schools	2,397.21	864.75	226.02	1,479.23
Libraries	—	71.79	5.51	5.75
Recreation	206.00	—	—	—
Unclassified	8.00	—	3.70	—
<i>Public service enterprises</i>	<i>396.82</i>	<i>—</i>	<i>8,359.01</i>	<i>—</i>
Electric light	—	—	—	—
Water	396.82	—	8,359.01	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>184.00</i>	<i>1,685.51</i>	<i>263.38</i>	<i>341.00</i>
<i>Interest</i>	<i>1,717.76</i>	<i>2,714.34</i>	<i>1,638.70</i>	<i>2,443.83</i>
On sinking funds	—	1,696.67	849.76	95.80
On trust and investment funds	651.30	1,017.67	688.94	2,348.03
All other	1,066.46	—	—	—
NON-REVENUE.	\$195,322.90	\$94,484.91	\$184,070.97	\$72,438.62
Offsets to outlays	30,677.03	12,139.60	24,428.59	9,595.66
<i>Departmental</i>	<i>30,677.03</i>	<i>12,139.60</i>	<i>24,428.59</i>	<i>9,595.66</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	145,000.00	72,151.32	145,984.50	55,000.00
<i>Loans, general purposes</i>	<i>25,000.00</i>	<i>14,000.00</i>	<i>90,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>57,000.00</i>	<i>45,000.00</i>	<i>55,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>1,151.32</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>984.50</i>	<i>—</i>
Transfers	253.53	—	3,072.99	144.24
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	253.53	—	3,072.99	144.24
Refunds	238.37	538.92	410.37	28.54
Agency, trust, and investment	19,153.97	9,655.07	10,174.52	7,670.18
<i>Taxes and licenses for State</i>	<i>5,905.77</i>	<i>3,191.00</i>	<i>3,975.00</i>	<i>5,000.00</i>
<i>Taxes for county</i>	<i>12,722.10</i>	<i>4,236.06</i>	<i>4,109.93</i>	<i>3,986.88</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>526.10</i>	<i>2,228.01</i>	<i>2,089.59</i>	<i>683.30</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$175,131.50	\$100,875.29	\$147,257.37	\$110,581.84
Premiums	—	—	984.50	—
Municipal indebtedness	145,000.00	72,151.32	145,000.00	55,000.00
Transfers and refunds	491.90	538.92	3,483.36	172.78
Agency, trust, and investment	19,153.97	9,655.07	10,174.52	7,670.18
Total receipts	\$339,777.37	\$183,220.60	\$306,899.75	\$173,424.80
Balance on hand, including funds	16,767.97	11,969.12	24,215.82	3,169.91
GRAND TOTAL	\$356,545.34	\$195,189.72	\$331,115.57	\$176,594.71

Graded According to Population of 1930 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,762	Townsend POPULATION 1,752	Millis POPULATION 1,738	Burlington POPULATION 1,722
Maintenance	\$134,171.78	\$88,963.75	\$87,998.92	\$79,530.54
<i>Departmental</i>	<i>130,062.25</i>	<i>86,697.41</i>	<i>76,863.03</i>	<i>78,379.91</i>
General government	12,109.97	7,533.06	4,691.35	7,174.03
Protection of persons and property	10,512.91	4,943.87	8,342.35	4,247.47
Health and sanitation	8,003.17	4,434.02	3,734.93	1,571.73
Highways	35,995.76	21,428.57	18,307.07	24,107.04
Charities	7,237.00	8,422.49	2,411.15	3,530.81
Soldiers' benefits	30.00	240.00	186.50	104.00
Schools	50,228.70	34,938.41	36,309.09	34,864.95
Libraries	2,997.35	2,468.45	829.73	617.18
Recreation	1,127.68	1,231.48	942.91	967.37
Pensions	—	—	—	—
Unclassified	1,819.71	1,037.06	1,047.95	1,195.33
<i>Public service enterprises</i>	<i>299.26</i>	<i>—</i>	<i>10,399.16</i>	<i>—</i>
Electric light	—	—	—	—
Water	299.26	—	10,399.16	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,810.27</i>	<i>2,266.34</i>	<i>796.73</i>	<i>1,150.63</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,644.11	1,480.16	4,556.55	2,061.66
<i>Loans, general purposes</i>	<i>4,561.61</i>	<i>1,480.16</i>	<i>4,009.06</i>	<i>2,061.66</i>
<i>Loans, public service enterprises</i>	<i>82.50</i>	<i>—</i>	<i>547.49</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	67,472.45	31,023.11	153,045.29	19,216.55
<i>Departmental</i>	<i>65,938.07</i>	<i>31,023.11</i>	<i>141,787.99</i>	<i>18,743.55</i>
General government	—	16.83	—	247.75
Protection of persons and property	—	437.50	1,192.15	—
Health and sanitation	2,452.96	—	—	—
Highways	63,360.11	13,731.14	39,508.41	18,173.84
Charities	—	—	99,994.86	321.96
Schools	—	16,729.74	—	—
Libraries	—	107.90	1,092.57	—
Recreation	—	—	—	—
Unclassified	125.00	—	—	—
<i>Public service enterprises</i>	<i>1,534.38</i>	<i>—</i>	<i>11,257.30</i>	<i>—</i>
Electric light	—	—	—	—
Water	1,534.38	—	11,257.30	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>473.00</i>
Municipal indebtedness	118,500.00	52,927.88	57,900.00	57,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>18,500.00</i>	<i>—</i>	<i>12,900.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>52,000.00</i>	<i>45,000.00</i>	<i>55,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>927.88</i>	<i>—</i>	<i>—</i>
Transfers	253.53	—	3,072.99	144.24
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>253.53</i>	<i>—</i>	<i>3,072.99</i>	<i>144.24</i>
Refunds	238.37	538.92	410.37	28.54
Agency, trust, and investment	19,879.16	9,568.42	8,631.11	7,748.80
<i>Taxes and licenses for State</i>	<i>5,905.77</i>	<i>3,191.00</i>	<i>3,975.00</i>	<i>3,000.00</i>
<i>Taxes for county</i>	<i>12,722.10</i>	<i>4,236.06</i>	<i>4,109.93</i>	<i>3,986.88</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,251.29</i>	<i>2,141.36</i>	<i>546.18</i>	<i>761.92</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$138,815.89	\$90,443.91	\$92,555.47	\$81,592.20
Permanent debt (except from sinking funds)	18,500.00	—	12,900.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	67,472.45	31,023.11	153,045.29	19,216.55
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	52,927.88	45,000.00	55,000.00
Transfers (except to sinking funds) and refunds	491.90	538.92	3,483.36	172.78
Agency, trust, and investment	19,879.16	9,568.42	8,631.11	7,748.80
Total payments	\$345,159.40	\$184,502.24	\$315,615.23	\$165,730.33
Balance on hand, including funds	11,385.94	10,687.48	16,500.34	10,864.38
GRAND TOTAL	\$356,545.34	\$195,189.72	\$331,115.57	\$176,594.71

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
REVENUE.	\$100,162.14	\$65,068.44	\$185,522.09	\$75,266.77
General	64,531.96	58,927.47	170,124.47	67,278.59
Taxes	64,307.60	44,302.68	167,293.20	49,442.34
Property, poll, and income	52,607.32	42,021.23	164,525.04	47,322.97
Corporation, bank, etc.	1,700.28	2,281.45	2,768.16	2,119.37
Licenses and permits	101.00	62.00	224.00	77.00
Fines and forfeits	34.80	95.00	244.75	86.10
Grants and gifts	10,088.66	14,467.79	2,362.52	17,653.15
For expenses	10,088.56	11,967.79	2,362.52	17,653.15
For outlays	—	2,500.00	—	—
All other	—	—	—	21.00
Commercial	35,630.18	6,140.97	15,397.62	7,988.18
Special assessments	54.15	—	—	469.10
To meet expenses	54.15	—	—	469.10
To meet outlays	—	—	—	—
Privileges	2,964.00	1,443.15	7,918.32	3,742.40
Departmental	1,919.39	2,575.71	1,625.85	2,050.55
General government	625.35	53.50	283.10	230.00
Protection of persons and property	120.45	23.43	140.70	106.80
Health and sanitation	250.79	—	—	—
Highways	45.00	—	165.75	1,147.12
Charities	403.00	2,016.52	652.30	238.50
Soldiers' benefits	380.00	—	203.00	223.00
Schools	—	482.26	181.00	103.13
Libraries	35.10	—	—	—
Recreation	55.00	—	—	—
Unclassified	4.70	—	—	—
Public service enterprises	27,371.27	—	—	—
Electric light	27,322.92	—	—	—
Water	—	—	—	—
All other	48.35	—	—	—
Cemeteries	766.60	1,029.83	2,408.00	769.90
Interest	2,554.87	1,092.28	3,445.45	956.23
On sinking funds	—	—	—	—
On trust and investment funds	1,340.46	600.00	325.13	141.12
All other	1,214.41	492.28	3,120.32	815.11
NON-REVENUE.	\$61,189.39	\$66,783.54	\$195,140.57	\$78,104.23
Offsets to outlays	2,500.00	15,888.02	—	5,096.62
Departmental	2,500.00	15,888.02	—	5,096.62
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	50,000.00	40,700.00	170,000.00	65,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	40,700.00	170,000.00	65,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	718.14	1,534.50	400.00	41.35
From sinking funds	—	—	—	—
All other	718.14	1,534.50	400.00	41.35
Refunds	71.15	138.47	656.84	424.69
Agency, trust, and investment	7,900.10	8,522.55	24,083.73	7,541.57
Taxes and licenses for State	2,106.00	2,475.00	7,019.00	2,750.00
Taxes for county	2,321.93	4,725.35	14,073.27	2,685.21
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,972.17	1,322.20	2,991.46	2,106.36
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$102,662.14	\$80,956.46	\$185,522.09	\$80,363.39
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	40,700.00	170,000.00	65,000.00
Transfers and refunds	789.29	1,672.97	1,056.84	466.04
Agency, trust, and investment	7,900.10	8,522.55	24,083.73	7,541.57
Total receipts	\$161,351.53	\$131,851.98	\$380,662.66	\$153,371.00
Balance on hand, including funds	16,735.84	3,113.11	7,237.86	10,625.37
GRAND TOTAL	\$178,087.37	\$134,965.09	\$387,900.52	\$163,996.37

Graded According to Population of 1930 — Continued.

PAYMENTS.	Middleton POPULATION 1,712	Cheshire POPULATION 1,697	Duxbury POPULATION 1,696	Freetown POPULATION 1,656
Maintenance	\$85,161.07	\$58,478.33	\$143,494.98	\$71,864.26
<i>Departmental</i>	<i>63,843.36</i>	<i>57,036.84</i>	<i>135,523.37</i>	<i>71,085.16</i>
General government	6,058.57	3,503.14	11,847.74	3,245.09
Protection of persons and property	4,450.64	372.44	16,374.20	4,907.82
Health and sanitation	2,521.59	1,008.05	8,438.58	2,718.83
Highways	14,024.73	12,733.12	34,107.11	17,803.68
Charities	8,859.36	9,933.49	12,738.91	7,868.40
Soldiers' benefits	658.00	2,933.07	513.00	728.00
Schools	23,841.78	25,318.51	47,131.88	32,630.71
Libraries	1,243.15	291.99	2,025.00	484.40
Recreation	1,160.45	30.89	374.12	33.50
Pensions	—	—	—	—
Unclassified	1,025.09	912.14	1,972.83	664.73
<i>Public service enterprises</i>	<i>19,956.21</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	19,914.91	—	—	—
Water	—	—	—	—
All other	41.30	—	—	—
<i>Cemeteries</i>	<i>1,361.50</i>	<i>1,441.49</i>	<i>7,971.61</i>	<i>779.10</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,727.08	1,843.10	7,208.94	2,192.53
<i>Loans, general purposes</i>	<i>1,727.08</i>	<i>1,843.10</i>	<i>7,208.94</i>	<i>2,192.53</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,109.16	22,412.79	30,021.95	6,269.52
<i>Departmental</i>	<i>6,009.01</i>	<i>22,375.79</i>	<i>30,021.95</i>	<i>6,269.52</i>
General government	—	30.00	—	—
Protection of persons and property	651.94	—	999.00	200.00
Health and sanitation	261.07	—	—	—
Highways	5,096.00	22,345.79	28,066.34	6,069.52
Charities	—	—	467.11	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	489.50	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>4,350.15</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	4,350.15	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>750.00</i>	<i>37.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	51,500.00	38,000.00	172,500.00	37,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>12,500.00</i>	<i>3,300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>48,500.00</i>	<i>35,000.00</i>	<i>160,000.00</i>	<i>34,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	718.14	1,534.50	400.00	41.35
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>718.14</i>	<i>1,534.50</i>	<i>400.00</i>	<i>41.35</i>
Refunds	71.15	138.47	656.84	424.69
Agency, trust, and investment	6,881.42	8,522.55	23,936.03	8,079.14
<i>Taxes and licenses for State</i>	<i>2,106.00</i>	<i>2,475.00</i>	<i>7,019.00</i>	<i>2,750.00</i>
<i>Taxes for county</i>	<i>2,821.93</i>	<i>4,725.35</i>	<i>14,073.27</i>	<i>2,685.21</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,953.49</i>	<i>1,322.20</i>	<i>2,843.76</i>	<i>2,643.93</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$86,888.15	\$60,321.43	\$150,703.92	\$74,056.79
Permanent debt (except from sinking funds)	3,000.00	3,000.00	12,500.00	3,300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,109.16	22,412.79	30,021.95	6,269.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	48,500.00	35,000.00	160,000.00	34,000.00
Transfers (except to sinking funds) and refunds	789.29	1,672.97	1,056.84	466.04
Agency, trust, and investment	6,881.42	8,522.55	23,936.03	8,079.14
Total payments	\$157,168.02	\$130,929.74	\$378,218.74	\$126,171.49
Balance on hand, including funds	20,919.35	4,035.35	9,681.78	37,824.88
GRAND TOTAL	\$178,087.37	\$134,965.09	\$387,900.52	\$163,996.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Nahant POPULATION 1,654	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
REVENUE.	\$212,458.03	\$66,877.19	\$159,107.93	\$280,848.03
General	184,327.16	61,014.92	125,203.20	217,434.03
<i>Taxes</i>	<i>180,261.22</i>	<i>58,793.64</i>	<i>121,284.61</i>	<i>213,511.92</i>
Property, poll, and income	176,598.59	37,795.95	118,806.45	211,248.62
Corporation, bank, etc.	3,662.63	997.69	2,478.16	2,263.30
<i>Licenses and permits</i>	<i>531.50</i>	<i>7.00</i>	<i>130.00</i>	<i>541.00</i>
<i>Fines and forfeits</i>	<i>230.50</i>	<i>107.96</i>	<i>240.00</i>	<i>122.85</i>
<i>Grants and gifts</i>	<i>5,211.26</i>	<i>22,106.32</i>	<i>3,548.59</i>	<i>3,258.26</i>
For expenses	3,211.26	21,890.35	3,548.59	3,258.26
For outlays	—	215.97	—	—
<i>All other</i>	<i>92.68</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	28,130.87	5,862.27	33,904.73	63,414.00
<i>Special assessments</i>	<i>3,664.13</i>	<i>—</i>	<i>—</i>	<i>1,283.85</i>
To meet expenses	—	—	—	1,283.85
To meet outlays	3,664.13	—	—	—
<i>Privileges</i>	<i>5,447.47</i>	<i>4,506.37</i>	<i>6,687.99</i>	<i>8,544.29</i>
<i>Departmental</i>	<i>3,362.65</i>	<i>1,085.53</i>	<i>8,530.54</i>	<i>7,174.84</i>
General government	171.10	—	143.31	510.80
Protection of persons and property	75.59	63.05	1,196.46	739.74
Health and sanitation	260.71	—	4,393.65	417.77
Highways	252.65	—	313.85	—
Charities	118.00	394.68	1,161.70	4,306.30
Soldiers' benefits	18.00	190.00	196.00	823.26
Schools	2,238.16	350.00	955.37	273.20
Libraries	86.90	86.80	—	58.48
Recreation	90.00	—	170.20	—
Unclassified	51.54	1.00	—	45.29
<i>Public service enterprises</i>	<i>12,476.02</i>	<i>—</i>	<i>17,288.30</i>	<i>42,365.85</i>
Electric light	—	—	—	—
Water	12,476.02	—	17,288.30	42,365.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>530.00</i>	<i>41.00</i>	<i>—</i>	<i>320.50</i>
<i>Interest</i>	<i>2,650.60</i>	<i>229.37</i>	<i>1,397.90</i>	<i>3,724.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	238.45	109.81	45.00	194.03
All other	2,412.15	119.56	1,352.90	3,530.64
NON-REVENUE.	\$143,977.34	\$30,263.32	\$78,084.01	\$343,790.50
Offsets to outlays	213.00	5,000.00	4,653.67	11,258.89
<i>Departmental</i>	<i>213.00</i>	<i>5,000.00</i>	<i>—</i>	<i>10,187.12</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,653.67</i>	<i>1,071.77</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	130,071.25	10,000.00	57,000.00	310,744.45
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>17,000.00</i>	<i>100,000.00</i>
<i>Loans, public service enterprises</i>	<i>29,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>10,000.00</i>	<i>40,000.00</i>	<i>210,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>371.25</i>	<i>—</i>	<i>—</i>	<i>744.45</i>
Transfers	97.00	109.81	774.47	691.35
<i>From sinking funds</i>	<i>97.00</i>	<i>109.81</i>	<i>774.47</i>	<i>691.35</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	51.60	644.08	136.88	51.96
Agency, trust, and investment	13,544.49	14,509.43	15,518.99	21,043.85
<i>Taxes and licenses for State</i>	<i>5,521.00</i>	<i>2,280.00</i>	<i>5,208.00</i>	<i>6,769.00</i>
<i>Taxes for county</i>	<i>7,975.03</i>	<i>4,180.12</i>	<i>10,265.21</i>	<i>13,576.56</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>48.46</i>	<i>8,049.31</i>	<i>45.78</i>	<i>698.29</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$212,671.03	\$71,877.19	\$163,761.60	\$292,106.92
Premiums	371.25	—	—	744.45
Municipal indebtedness	129,700.00	10,000.00	57,000.00	310,000.00
Transfers and refunds	148.60	753.89	911.35	743.31
Agency, trust, and investment	13,544.49	14,509.43	15,518.99	21,043.85
Total receipts	\$356,435.37	\$97,140.51	\$237,191.94	\$624,638.53
Balance on hand, including funds	3,813.95	12,369.52	40,092.11	30,856.37
GRAND TOTAL	\$360,249.32	\$109,509.83	\$277,284.05	\$655,494.90

Graded According to Population of 1930 — Continued.

PAYMENTS.	Nahant POPULATION 1,634	Sheffield POPULATION 1,650	Marion POPULATION 1,638	Marshfield POPULATION 1,625
Maintenance	\$176,050.59	\$60,685.74	\$118,709.50	\$199,967.39
<i>Departmental</i>	<i>162,588.98</i>	<i>60,523.49</i>	<i>105,970.71</i>	<i>182,712.21</i>
General government	15,039.74	2,804.33	8,820.21	15,419.69
Protection of persons and property	35,947.18	751.10	7,134.72	31,181.42
Health and sanitation	16,185.33	1,783.84	17,174.91	15,334.50
Highways	32,986.93	16,525.95	22,516.28	54,232.06
Charities	5,138.44	5,645.95	8,767.77	14,401.71
Soldiers' benefits	965.58	240.00	498.26	760.26
Schools	41,684.92	29,660.74	37,500.54	46,661.21
Libraries	4,549.20	1,723.81	300.00	1,437.65
Recreation	3,708.86	141.24	1,483.22	239.29
Pensions	861.25	—	266.00	—
Unclassified	5,521.55	1,246.53	1,508.80	3,044.42
<i>Public service enterprises</i>	<i>10,592.21</i>	<i>—</i>	<i>12,639.94</i>	<i>16,437.88</i>
Electric light	—	—	—	—
Water	10,592.21	—	12,639.94	16,437.88
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,869.40</i>	<i>162.25</i>	<i>98.85</i>	<i>817.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	10,722.74	105.68	3,149.67	27,937.00
<i>Loans, general purposes</i>	<i>4,767.62</i>	<i>105.68</i>	<i>1,194.67</i>	<i>5,972.00</i>
<i>Loans, public service enterprises</i>	<i>5,955.12</i>	<i>—</i>	<i>1,955.00</i>	<i>21,965.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	49,675.51	7,998.99	30,030.17	131,013.63
<i>Departmental</i>	<i>16,300.27</i>	<i>7,998.99</i>	<i>28,034.13</i>	<i>122,329.68</i>
General government	—	—	—	1,138.47
Protection of persons and property	247.25	51.34	—	70,065.36
Health and sanitation	6,114.44	—	3,878.23	—
Highways	6,306.44	7,223.85	2,543.46	50,516.03
Charities	—	—	—	—
Schools	833.50	507.83	21,612.44	609.82
Libraries	—	215.97	—	—
Recreation	2,798.64	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>33,375.24</i>	<i>—</i>	<i>1,996.04</i>	<i>8,683.95</i>
Electric light	—	—	—	—
Water	33,375.24	—	1,996.04	8,683.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	103,201.75	10,000.00	71,500.00	262,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,201.75</i>	<i>—</i>	<i>31,500.00</i>	<i>37,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>10,000.00</i>	<i>40,000.00</i>	<i>225,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	97.00	109.81	774.47	691.35
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	97.00	109.81	774.47	691.35
Refunds	51.60	644.08	136.88	51.96
Agency, trust, and investment	13,685.94	14,513.75	15,518.21	21,237.88
<i>Taxes and licenses for State</i>	<i>5,521.00</i>	<i>2,280.00</i>	<i>5,208.00</i>	<i>6,769.00</i>
<i>Taxes for county</i>	<i>7,975.03</i>	<i>4,180.12</i>	<i>10,265.21</i>	<i>13,876.56</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>189.91</i>	<i>8,053.63</i>	<i>45.00</i>	<i>892.32</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$186,773.33	\$60,791.42	\$121,859.17	\$227,904.39
Permanent debt (except from sinking funds)	13,201.75	—	31,500.00	37,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	49,675.51	7,998.99	30,030.17	131,013.63
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	90,000.00	10,000.00	40,000.00	225,000.00
Transfers (except to sinking funds) and refunds	148.60	753.89	911.35	743.31
Agency, trust, and investment	13,685.94	14,513.75	15,518.21	21,237.88
Total payments	\$353,485.13	\$94,058.05	\$239,818.90	\$643,399.21
Balance on hand, including funds	6,764.19	15,451.78	37,465.15	12,095.69
GRAND TOTAL	\$360,249.32	\$109,509.83	\$277,284.05	\$655,494.90

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
REVENUE.	\$91,361.59	\$79,309.23	\$51,559.92	\$67,553.00
General	81,711.92	69,230.77	46,988.64	60,687.29
<i>Taxes</i>	<i>79,364.51</i>	<i>59,877.01</i>	<i>33,629.86</i>	<i>47,967.21</i>
Property, poll, and income	76,473.11	55,565.21	33,242.48	47,025.80
Corporation, bank, etc.	2,891.40	4,311.80	387.38	941.41
<i>Licenses and permits</i>	<i>433.50</i>	<i>193.75</i>	<i>73.00</i>	<i>49.50</i>
<i>Fines and forfeits</i>	<i>40.00</i>	<i>278.67</i>	<i>60.00</i>	<i>60.00</i>
<i>Grants and gifts</i>	<i>1,873.91</i>	<i>8,881.34</i>	<i>13,225.78</i>	<i>12,610.58</i>
For expenses	1,873.91	8,881.34	13,225.78	11,031.14
For outlays	—	—	—	1,579.44
<i>All other</i>	—	—	—	—
Commercial	9,649.67	10,078.46	4,571.28	6,865.71
<i>Special assessments</i>	<i>38.50</i>	<i>780.34</i>	<i>129.00</i>	<i>93.96</i>
To meet expenses	38.50	79.25	129.00	93.95
To meet outlays	—	701.09	—	—
<i>Privileges</i>	<i>5,788.86</i>	<i>3,358.00</i>	<i>3,067.75</i>	<i>2,009.65</i>
<i>Departmental</i>	<i>1,636.05</i>	<i>735.34</i>	<i>939.67</i>	<i>3,120.36</i>
General government	264.20	294.95	—	14.60
Protection of persons and property	389.57	38.43	406.02	91.84
Health and sanitation	—	—	—	—
Highways	—	—	—	14.00
Charities	478.87	154.19	205.00	1,959.08
Soldiers' benefits	76.00	24.00	—	481.00
Schools	360.36	187.87	319.00	533.65
Libraries	67.05	35.90	9.65	15.88
Recreation	—	—	—	—
Unclassified	—	—	—	10.31
<i>Public service enterprises</i>	—	<i>4,529.66</i>	—	—
Electric light	—	—	—	—
Water	—	4,529.66	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>492.75</i>	—	—	—
<i>Interest</i>	<i>1,693.51</i>	<i>675.12</i>	<i>434.86</i>	<i>1,641.75</i>
On sinking funds	—	—	—	—
On trust and investment funds	543.97	34.94	9.20	451.97
All other	1,149.54	640.18	425.66	1,189.78
NON-REVENUE.	\$136,967.12	\$76,234.11	\$17,506.64	\$77,269.57
Offsets to outlays	17,416.58	9,935.25	—	12,187.15
<i>Departmental</i>	<i>17,416.58</i>	<i>9,935.25</i>	—	<i>12,187.15</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	104,589.59	61,556.01	10,000.00	59,000.00
<i>Loans, general purposes</i>	<i>8,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	<i>6,400.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>90,000.00</i>	<i>50,000.00</i>	<i>10,000.00</i>	<i>59,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>6,589.59</i>	<i>6,166.01</i>	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,255.90	68.06	70.78	425.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,255.90	68.06	70.78	425.00
Refunds	558.54	49.49	170.19	493.52
Agency, trust, and investment	12,146.51	4,625.30	7,265.67	5,163.90
<i>Taxes and licenses for State</i>	<i>3,073.00</i>	<i>2,342.00</i>	<i>2,151.96</i>	<i>1,762.00</i>
<i>Taxes for county</i>	<i>5,163.09</i>	<i>2,263.30</i>	<i>3,508.06</i>	<i>2,208.47</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,320.42</i>	—	<i>1,305.65</i>	<i>1,193.43</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$108,778.17	\$89,244.48	\$51,559.92	\$79,740.15
Premiums	—	—	—	—
Municipal indebtedness	104,589.59	61,556.01	10,000.00	59,000.00
Transfers and refunds	2,814.44	117.55	240.97	918.52
Agency, trust, and investment	12,146.51	4,625.30	7,265.67	5,163.90
Total receipts	\$228,328.71	\$155,543.34	\$69,066.56	\$144,822.57
Balance on hand, including funds	9,126.87	3,353.31	14,860.17	8,468.80
GRAND TOTAL	\$237,455.58	\$158,896.65	\$83,926.73	\$153,291.37

Graded According to Population of 1930 — Continued.

PAYMENTS.	Lynnfield POPULATION 1,594	Plainville POPULATION 1,583	Lakeville POPULATION 1,574	West Newbury POPULATION 1,549
Maintenance	\$84,905.43	\$65,430.51	\$52,193.30	\$58,162.13
<i>Departmental</i>	<i>83,713.88</i>	<i>61,104.31</i>	<i>52,193.30</i>	<i>58,162.13</i>
General government	8,950.58	3,750.75	3,089.73	3,987.17
Protection of persons and property	13,105.86	6,547.40	2,932.85	2,623.83
Health and sanitation	1,417.75	1,481.68	1,352.28	2,032.40
Highways	13,854.80	14,101.39	9,312.11	14,160.77
Charities	2,190.74	4,540.36	4,174.35	6,625.91
Soldiers' benefits	—	38.00	521.59	1,707.00
Schools	40,193.84	26,686.88	29,576.68	24,912.16
Libraries	1,076.23	1,427.10	813.97	821.97
Recreation	1,104.37	453.41	125.74	46.82
Pensions	—	—	—	—
Unclassified	1,820.21	2,077.34	294.00	1,244.10
<i>Public service enterprises</i>	<i>—</i>	<i>4,326.20</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	4,326.20	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,191.55</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,585.25	1,880.75	166.67	1,132.44
<i>Loans, general purposes</i>	<i>2,585.25</i>	<i>1,376.75</i>	<i>166.67</i>	<i>1,132.44</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>504.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	38,044.19	26,280.60	934.66	16,060.28
<i>Departmental</i>	<i>38,044.19</i>	<i>17,306.60</i>	<i>934.66</i>	<i>16,060.28</i>
General government	711.30	661.33	—	—
Protection of persons and property	945.34	914.00	—	206.53
Health and sanitation	785.52	—	—	204.31
Highways	35,431.82	15,170.15	934.66	15,317.67
Charities	—	—	—	—
Schools	170.21	53.75	—	331.77
Libraries	—	—	—	—
Recreation	—	428.00	—	—
Unclassified	—	79.27	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>8,974.10</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	8,974.10	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	92,079.50	48,242.23	10,000.00	62,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>4,400.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>85,000.00</i>	<i>40,000.00</i>	<i>10,000.00</i>	<i>59,500.00</i>
<i>Warrants or orders, previous years</i>	<i>79.50</i>	<i>3,842.23</i>	<i>—</i>	<i>—</i>
Transfers	2,255.90	68.06	70.78	425.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,255.90</i>	<i>68.06</i>	<i>70.78</i>	<i>425.00</i>
Refunds	558.54	49.49	170.19	493.52
Agency, trust, and investment	10,563.58	4,625.30	7,260.90	4,944.54
<i>Taxes and licenses for State</i>	<i>3,673.00</i>	<i>2,342.00</i>	<i>2,151.96</i>	<i>1,762.00</i>
<i>Taxes for county</i>	<i>6,153.09</i>	<i>2,283.30</i>	<i>3,808.06</i>	<i>2,208.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,737.49</i>	<i>—</i>	<i>1,300.88</i>	<i>974.07</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$87,490.68	\$67,311.26	\$52,359.97	\$59,294.57
Permanent debt (except from sinking funds)	7,000.00	4,400.00	—	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	38,044.19	26,280.60	934.66	16,060.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	85,079.50	43,842.23	10,000.00	59,500.00
Transfers (except to sinking funds) and refunds	2,814.44	117.55	240.97	918.52
Agency, trust, and investment	10,563.58	4,625.30	7,260.90	4,944.54
Total payments	\$230,992.39	\$146,576.94	\$70,796.50	\$143,717.91
<i>Balance on hand, including funds</i>	<i>6,463.19</i>	<i>12,319.71</i>	<i>13,130.23</i>	<i>9,573.46</i>
GRAND TOTAL	\$237,455.58	\$158,896.65	\$83,926.73	\$153,291.37

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
REVENUE.	\$96,476.17	\$141,069.21	\$76,942.87	\$89,333.41
General	65,530.22	102,449.81	67,946.48	79,080.94
<i>Taxes</i>	<i>54,960.80</i>	<i>98,774.29</i>	<i>57,594.12</i>	<i>64,966.69</i>
Property, poll, and income	52,812.28	94,837.88	55,405.19	63,032.76
Corporation, bank, etc.	2,148.52	3,936.41	2,188.93	1,933.93
<i>Licenses and permits</i>	<i>55.50</i>	<i>326.50</i>	<i>230.70</i>	<i>160.00</i>
<i>Fines and forfeits</i>	<i>251.50</i>	<i>90.60</i>	<i>30.00</i>	<i>847.75</i>
<i>Grants and gifts</i>	<i>10,262.42</i>	<i>3,258.42</i>	<i>10,091.66</i>	<i>13,106.50</i>
For expenses	10,262.42	3,258.42	10,091.66	13,106.50
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	30,945.95	38,619.40	8,996.39	10,252.47
<i>Special assessments</i>	—	—	<i>1,451.55</i>	<i>861.61</i>
To meet expenses	—	—	1,451.55	861.61
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,463.80</i>	<i>4,964.35</i>	<i>3,490.62</i>	<i>4,659.03</i>
<i>Departmental</i>	<i>26,038.10</i>	<i>6,144.83</i>	<i>2,721.04</i>	<i>2,834.00</i>
General government	524.65	390.73	18.20	27.15
Protection of persons and property	32.60	89.77	132.55	309.84
Health and sanitation	—	—	—	258.36
Highways	—	288.00	—	—
Charities	567.11	801.33	1,570.44	1,308.15
Soldiers' benefits	294.30	225.00	497.50	575.00
Schools	24,612.94	4,295.00	438.20	346.50
Libraries	—	55.00	27.04	—
Recreation	—	—	—	—
Unclassified	6.50	—	37.11	9.00
<i>Public service enterprises</i>	—	<i>24,676.20</i>	—	—
Electric light	—	—	—	—
Water	—	24,676.20	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>2,353.11</i>	—	<i>218.36</i>
<i>Interest</i>	<i>444.05</i>	<i>480.91</i>	<i>1,333.18</i>	<i>1,679.47</i>
On sinking funds	—	—	—	—
On trust and investment funds	173.71	51.40	—	430.02
All other	270.34	429.51	1,333.18	1,249.45
NON-REVENUE.	\$40,272.23	\$43,555.95	\$60,694.40	\$59,251.01
Offsets to outlays	9,500.00	857.46	3,412.08	101.00
<i>Departmental</i>	<i>9,500.00</i>	<i>857.46</i>	<i>3,412.08</i>	<i>101.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	16,000.00	20,000.00	50,000.00	50,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>16,000.00</i>	<i>20,000.00</i>	<i>50,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,985.50	59.21	159.86	218.83
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,985.50	59.21	159.86	218.83
Refunds	397.31	246.30	84.60	677.29
Agency, trust, and investment	11,389.42	22,392.98	7,037.86	8,253.89
<i>Taxes and licenses for State</i>	<i>3,687.60</i>	<i>5,862.66</i>	<i>2,989.00</i>	<i>2,695.00</i>
<i>Taxes for county</i>	<i>7,070.03</i>	<i>14,703.67</i>	<i>4,048.86</i>	<i>4,801.47</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>631.79</i>	<i>1,826.75</i>	—	<i>757.42</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$105,976.17	\$141,926.67	\$80,354.95	\$89,434.41
Premiums	—	—	—	—
Municipal indebtedness	16,000.00	20,000.00	50,000.00	50,000.00
Transfers and refunds	3,382.81	305.51	244.46	896.12
Agency, trust, and investment	11,389.42	22,392.98	7,037.86	8,253.89
Total receipts	\$136,748.40	\$184,625.16	\$137,637.27	\$148,584.42
<i>Balance on hand, including funds</i>	<i>13,668.60</i>	<i>47,481.79</i>	<i>5,378.69</i>	<i>8,202.89</i>
GRAND TOTAL	\$150,417.00	\$232,106.95	\$143,015.96	\$156,787.31

Graded According to Population of 1930 — Continued.

PAYMENTS.	Shelburne POPULATION 1,544	Tisbury POPULATION 1,541	Newbury POPULATION 1,530	Norwell POPULATION 1,519
Maintenance	\$79,591.30	\$92,594.13	\$73,479.90	\$78,918.90
<i>Departmental</i>	<i>79,591.30</i>	<i>80,982.98</i>	<i>73,479.90</i>	<i>78,439.54</i>
General government	4,454.91	8,473.54	3,996.50	4,542.48
Protection of persons and property	2,395.72	12,439.56	6,903.12	5,403.08
Health and sanitation	1,653.53	6,739.78	1,712.89	3,798.30
Highways	13,202.50	15,397.90	23,031.55	21,041.55
Charities	2,624.44	3,023.65	5,857.52	7,812.36
Soldiers' benefits	68.00	250.00	1,178.00	691.00
Schools	51,296.41	32,717.32	28,155.01	33,728.66
Libraries	1,233.04	933.53	699.15	285.47
Recreation	426.58	641.70	135.48	402.62
Pensions	—	—	—	—
Unclassified	2,236.17	366.00	1,810.68	734.02
<i>Public service enterprises</i>	<i>—</i>	<i>9,192.05</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	9,192.05	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,419.10</i>	<i>—</i>	<i>479.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	257.78	8,381.03	1,601.43	2,367.60
<i>Loans, general purposes</i>	<i>257.78</i>	<i>6,141.03</i>	<i>1,601.43</i>	<i>2,367.60</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,240.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,781.12	29,555.88	12,978.31	1,509.82
<i>Departmental</i>	<i>26,781.12</i>	<i>22,212.45</i>	<i>12,978.31</i>	<i>1,509.82</i>
General government	—	—	—	—
Protection of persons and property	—	1,890.29	500.00	1,509.82
Health and sanitation	—	367.89	374.58	—
Highways	26,601.54	16,088.15	11,192.19	—
Charities	—	—	—	—
Schools	122.68	3,514.96	911.54	—
Libraries	—	185.97	—	—
Recreation	—	165.19	—	—
Unclassified	56.90	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,343.43</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	7,343.43	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	16,000.00	36,805.00	47,000.00	53,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>16,805.00</i>	<i>2,000.00</i>	<i>3,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>16,000.00</i>	<i>20,000.00</i>	<i>45,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,985.50	59.21	159.86	218.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,985.50</i>	<i>59.21</i>	<i>159.86</i>	<i>218.83</i>
Refunds	397.31	246.30	84.60	677.29
Agency, trust, and investment	11,157.63	22,485.17	7,037.86	8,520.63
<i>Taxes and licenses for State</i>	<i>3,687.60</i>	<i>5,862.66</i>	<i>2,989.00</i>	<i>2,695.00</i>
<i>Taxes for county</i>	<i>7,070.03</i>	<i>14,703.57</i>	<i>4,048.86</i>	<i>4,801.47</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>400.00</i>	<i>1,918.94</i>	<i>—</i>	<i>1,024.16</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$79,849.08	\$100,975.16	\$75,081.33	\$81,286.50
Permanent debt (except from sinking funds)	—	16,805.00	2,000.00	3,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,781.12	29,555.88	12,978.31	1,509.82
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	16,000.00	20,000.00	45,000.00	50,000.00
Transfers (except to sinking funds) and refunds	3,382.81	305.51	244.46	896.12
Agency, trust, and investment	11,157.63	22,485.17	7,037.86	8,520.63
Total payments	\$137,170.64	\$190,126.72	\$142,341.96	\$145,713.07
<i>Balance on hand, including funds</i>	<i>13,246.36</i>	<i>41,980.23</i>	<i>674.00</i>	<i>11,074.24</i>
GRAND TOTAL	\$150,417.00	\$232,106.95	\$143,015.96	\$156,787.31

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sterling POPULATION 1,502	Mattapoissett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
REVENUE.	\$101,854.63	\$113,503.82	\$74,118.87	\$115,327.88
General	72,671.83	89,720.53	66,721.25	85,806.39
Taxes	55,088.33	83,619.25	52,922.36	71,960.48
Property, poll, and income	54,134.85	82,101.31	48,229.06	70,643.16
Corporation, bank, etc.	953.48	1,517.94	4,693.30	1,317.32
Licenses and permits	190.00	448.50	64.50	21.00
Fines and forfeits	100.70	348.00	130.00	242.50
Grants and gifts	17,292.80	5,304.78	13,604.39	13,582.41
For expenses	17,292.80	5,304.78	13,604.39	13,582.41
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	29,182.80	23,783.29	7,397.62	29,521.49
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	3,598.19	4,291.40	2,361.61	5,892.83
Departmental	2,645.74	2,126.11	4,414.99	3,969.96
General government	291.20	144.17	1,306.25	48.85
Protection of persons and property	221.78	50.99	29.89	—
Health and sanitation	59.00	—	—	917.00
Highways	406.70	12.00	39.00	—
Charities	881.28	1,582.25	952.33	—
Soldiers' benefits	72.00	72.00	304.00	115.00
Schools	56.00	.45	1,774.97	1,880.76
Libraries	46.05	53.60	7.80	94.32
Recreation	611.73	210.65	—	817.50
Unclassified	—	—	.75	96.53
Public service enterprises	18,296.80	15,230.18	—	14,154.49
Electric light	18,296.80	—	—	—
Water	—	14,771.18	—	14,154.49
All other	—	459.00	—	—
Cemeteries	1,517.57	—	—	355.00
Interest	3,124.50	2,135.60	621.02	5,149.21
On sinking funds	—	—	—	1,114.45
On trust and investment funds	2,464.99	915.50	278.05	3,001.52
All other	659.51	1,220.10	342.97	1,033.24
NON-REVENUE.	\$93,879.94	\$74,462.94	\$45,912.23	\$137,980.05
Offsets to outlays	40,646.15	—	9,499.99	11,299.96
Departmental	40,646.15	—	9,499.99	11,299.96
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	43,000.00	59,000.00	22,500.00	75,000.00
Loans, general purposes	3,000.00	—	—	—
Loans, public service enterprises	—	7,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	52,000.00	22,500.00	75,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	2,275.43	1,384.48	2,879.80	5,448.60
From sinking funds	—	—	—	—
All other	2,275.43	1,384.48	2,879.80	5,448.60
Refunds	86.79	302.22	64.58	46.85
Agency, trust, and investment	7,871.57	13,776.24	10,967.86	46,184.64
Taxes and licenses for State	2,600.00	4,214.70	3,729.50	3,332.40
Taxes for county	3,360.00	8,112.82	7,238.36	4,734.42
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,911.57	1,070.72	—	38,117.82
All other	—	378.00	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$142,500.78	\$113,503.82	\$83,618.86	\$125,627.84
Premiums	—	—	—	—
Municipal indebtedness	43,000.00	59,000.00	22,500.00	75,000.00
Transfers and refunds	2,362.22	1,686.70	2,944.38	5,495.45
Agency, trust, and investment	7,871.57	13,776.24	10,967.86	46,184.64
Total receipts	\$195,734.57	\$187,966.76	\$120,031.10	\$253,307.93
Balance on hand, including funds	11,040.77	7,608.10	26,456.62	96,428.21
GRAND TOTAL	\$206,775.34	\$195,574.86	\$146,487.72	\$349,736.14

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sterling POPULATION 1,502	Mattapoisett POPULATION 1,501	Buckland POPULATION 1,497	Lincoln POPULATION 1,493
Maintenance	\$91,898.12	\$77,135.91	\$67,597.96	\$83,205.54
<i>Departmental</i>	<i>75,475.83</i>	<i>70,178.73</i>	<i>67,597.96</i>	<i>76,905.84</i>
General government	4,200.92	5,450.31	3,915.29	5,808.10
Protection of persons and property	4,518.82	5,478.18	2,088.64	6,687.34
Health and sanitation	2,475.26	3,468.81	1,535.21	3,058.36
Highways	20,900.22	11,137.26	18,238.95	17,505.71
Charities	5,898.65	7,377.18	7,137.42	1,933.92
Soldiers' benefits	308.00	527.79	240.00	260.00
Schools	33,006.48	32,860.18	31,185.95	36,253.95
Libraries	1,146.20	1,442.88	1,147.87	1,723.86
Recreation	1,409.90	1,687.43	414.79	2,950.50
Pensions	—	—	—	—
Unclassified	1,611.48	748.71	1,693.84	724.20
<i>Public service enterprises</i>	<i>14,107.70</i>	<i>6,750.96</i>	<i>—</i>	<i>6,561.30</i>
Electric light	14,107.70	—	—	—
Water	—	5,754.86	—	5,361.30
All other	—	996.10	—	—
<i>Cemeteries</i>	<i>2,314.49</i>	<i>206.22</i>	<i>—</i>	<i>938.30</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	547.11	3,685.54	813.19	2,461.56
<i>Loans, general purposes</i>	<i>547.11</i>	<i>1,317.23</i>	<i>813.19</i>	<i>1,121.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,368.31</i>	<i>—</i>	<i>1,340.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	59,064.42	23,917.72	21,741.71	23,118.96
<i>Departmental</i>	<i>52,346.15</i>	<i>16,776.03</i>	<i>21,741.71</i>	<i>21,436.49</i>
General government	—	279.63	1,286.25	—
Protection of persons and property	—	622.92	—	—
Health and sanitation	—	—	—	—
Highways	52,346.15	15,251.06	20,455.46	18,065.19
Charities	—	—	—	—
Schools	—	107.74	—	3,371.30
Libraries	—	—	—	—
Recreation	—	514.68	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>3,718.27</i>	<i>7,141.69</i>	<i>—</i>	<i>1,682.47</i>
Electric light	3,718.27	—	—	—
Water	—	7,141.69	—	1,682.47
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	40,000.00	59,729.17	24,500.00	75,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>12,729.17</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>47,000.00</i>	<i>22,500.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,275.43	1,384.48	2,879.80	5,448.60
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
<i>All other</i>	<i>2,275.43</i>	<i>1,384.48</i>	<i>2,879.80</i>	<i>4,648.60</i>
Refunds	86.79	392.22	64.58	46.85
Agency, trust, and investment	8,107.84	13,529.26	11,245.91	104,962.22
<i>Taxes and licenses for State</i>	<i>2,600.00</i>	<i>4,214.70</i>	<i>3,729.60</i>	<i>3,332.40</i>
<i>Taxes for county</i>	<i>3,360.00</i>	<i>8,112.82</i>	<i>7,238.36</i>	<i>4,734.42</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,147.84</i>	<i>823.74</i>	<i>278.05</i>	<i>96,895.40</i>
<i>All other</i>	<i>—</i>	<i>378.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$92,445.23	\$80,821.45	\$68,411.15	\$85,667.10
Permanent debt (except from sinking funds)	—	12,729.17	2,000.00	—
Sinking fund requirements from revenue	—	—	—	800.00
Outlays	59,064.42	23,917.72	21,741.71	23,118.96
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	47,000.00	22,500.00	75,000.00
Transfers (except to sinking funds) and refunds	2,362.22	1,686.70	2,944.38	4,695.45
Agency, trust, and investment	8,107.84	13,529.26	11,245.91	104,962.22
Total payments	\$201,979.71	\$179,684.30	\$128,843.15	\$294,243.73
<i>Balance on hand, including funds</i>	<i>4,795.63</i>	<i>15,890.56</i>	<i>17,644.57</i>	<i>55,492.41</i>
GRAND TOTAL	\$206,775.34	\$195,574.86	\$146,487.72	\$349,736.14

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
REVENUE.	\$102,561.47	\$68,615.65	\$93,359.50	\$97,967.33
General	88,971.56	58,151.97	62,048.83	73,054.50
<i>Taxes</i>	<i>80,385.98</i>	<i>49,705.37</i>	<i>47,400.27</i>	<i>56,293.25</i>
Property, poll, and income	75,791.99	48,804.40	44,501.59	54,186.81
Corporation, bank, etc.	4,593.99	900.97	2,898.68	2,106.44
<i>Licenses and permits</i>	<i>192.60</i>	<i>585.00</i>	<i>20.00</i>	<i>252.60</i>
<i>Fines and forfeits</i>	<i>300.70</i>	<i>307.20</i>	<i>19.50</i>	<i>291.70</i>
<i>Grants and gifts</i>	<i>8,092.38</i>	<i>7,554.40</i>	<i>14,448.96</i>	<i>16,217.05</i>
For expenses	8,092.38	7,554.40	14,448.96	16,217.05
For outlays	—	—	—	—
<i>All other</i>	—	—	160.10	—
Commercial	13,589.91	10,463.68	31,310.67	24,912.83
<i>Special assessments</i>	<i>389.05</i>	—	—	—
To meet expenses	389.05	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>5,137.05</i>	<i>2,894.05</i>	<i>2,536.52</i>	<i>3,042.30</i>
<i>Departmental</i>	<i>2,627.18</i>	<i>4,734.72</i>	<i>6,839.75</i>	<i>1,261.06</i>
General government	—	289.95	220.05	239.29
Protection of persons and property	120.04	214.49	65.94	16.47
Health and sanitation	290.43	—	223.72	257.86
Highways	215.00	7.00	4.18	50.00
Charities	740.08	—	2,386.74	316.47
Soldiers' benefits	152.00	288.00	—	190.00
Schools	1,022.34	53.28	2,873.33	174.00
Libraries	10.46	86.25	50.79	16.97
Recreation	—	—	—	—
Unclassified	76.83	3,795.75	15.00	—
<i>Public service enterprises</i>	<i>783.32</i>	<i>100.00</i>	<i>21,536.25</i>	<i>16,456.86</i>
Electric light	—	—	21,536.25	13,801.15
Water	153.32	—	—	2,655.71
All other	630.00	100.00	—	—
<i>Cemeteries</i>	<i>108.60</i>	<i>437.00</i>	<i>167.00</i>	<i>823.50</i>
<i>Interest</i>	<i>4,544.71</i>	<i>2,297.91</i>	<i>1,231.15</i>	<i>3,329.11</i>
On sinking funds	—	—	—	—
On trust and investment funds	60.00	1,477.77	58.98	1,048.05
All other	4,484.71	820.14	1,172.17	2,281.06
NON-REVENUE.	\$235,606.88	\$28,317.30	\$71,353.75	\$141,231.08
Offsets to outlays	16,425.76	900.00	35,457.50	68,289.26
<i>Departmental</i>	<i>16,425.76</i>	<i>900.00</i>	<i>35,357.50</i>	<i>15,629.86</i>
<i>Public service enterprises</i>	—	—	100.00	52,659.40
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	205,032.00	20,000.00	30,000.00	60,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	<i>200,000.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	20,000.00	30,000.00	60,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>5,032.00</i>	—	—	—
Transfers	2,759.10	1,033.03	4.00	3,598.51
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	2,759.10	1,033.03	4.00	3,598.51
Refunds	709.75	237.23	127.28	161.21
Agency, trust, and investment	10,680.27	6,147.04	5,764.97	9,182.10
<i>Taxes and licenses for State</i>	<i>3,351.00</i>	<i>2,261.90</i>	<i>2,295.00</i>	<i>2,461.00</i>
<i>Taxes for county</i>	<i>6,291.58</i>	<i>2,821.93</i>	<i>3,223.53</i>	<i>3,626.47</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,037.69</i>	<i>1,063.21</i>	<i>246.44</i>	<i>3,094.63</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$118,987.23	\$69,515.65	\$128,817.00	\$166,256.59
Premiums	5,032.00	—	—	—
Municipal indebtedness	200,000.00	20,000.00	30,000.00	60,000.00
Transfers and refunds	3,468.85	1,270.26	131.28	3,759.72
Agency, trust, and investment	10,680.27	6,147.04	5,764.97	9,182.10
Total receipts	\$338,168.35	\$96,932.95	\$164,713.25	\$239,198.41
Balance on hand, including funds	39,264.94	14,921.01	7,149.75	26,914.19
GRAND TOTAL	\$377,433.29	\$111,853.96	\$171,863.00	\$266,112.60

Graded According to Population of 1930 — Continued.

PAYMENTS.	Pembroke POPULATION 1,492	Essex POPULATION 1,465	Chester POPULATION 1,464	Southwick POPULATION 1,461
Maintenance	\$76,026.92	\$62,591.27	\$75,788.94	\$79,420.05
<i>Departmental</i>	73,537.01	61,369.72	63,960.53	66,480.31
General government	6,897.08	5,172.31	5,140.22	5,355.11
Protection of persons and property	7,056.29	7,831.93	1,385.42	3,208.45
Health and sanitation	3,057.99	1,889.75	1,780.49	3,279.83
Highways	15,794.82	10,835.21	14,833.25	15,370.53
Charities	4,251.14	4,919.60	5,493.19	3,681.39
Soldiers' benefits	855.00	941.00	72.00	609.00
Schools	33,356.20	25,313.97	33,421.64	31,881.10
Libraries	499.05	971.57	994.68	728.51
Recreation	186.12	147.80	107.39	129.84
Pensions	—	—	—	—
Unclassified	1,583.32	3,346.58	732.25	2,236.55
<i>Public service enterprises</i>	2,081.31	90.00	11,567.16	11,384.44
Electric light	—	—	11,567.16	8,331.06
Water	1,768.72	—	—	3,053.38
All other	312.59	90.00	—	—
<i>Cemeteries</i>	408.60	1,126.55	261.25	1,509.30
<i>Administration of trust funds</i>	—	5.00	—	46.00
Interest	3,622.22	1,950.45	3,920.18	9,052.58
<i>Loans, general purposes</i>	—	1,950.45	1,726.43	4,443.68
<i>Loans, public service enterprises</i>	3,622.22	—	2,193.75	4,609.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	237,157.42	2,152.60	41,665.02	34,666.47
<i>Departmental</i>	47,251.04	2,152.60	41,079.85	21,033.46
General government	16,571.52	—	—	115.00
Protection of persons and property	792.40	949.65	—	87.60
Health and sanitation	—	261.07	—	—
Highways	29,196.02	153.10	40,658.77	20,119.51
Charities	—	247.55	—	—
Schools	101.10	—	370.08	711.35
Libraries	—	85.30	51.00	—
Recreation	20.00	196.30	—	—
Unclassified	570.00	259.63	—	—
<i>Public service enterprises</i>	189,906.38	—	585.17	13,233.01
Electric light	—	—	585.17	92.31
Water	189,906.38	—	—	13,140.70
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	400.00
Municipal indebtedness	—	25,000.00	42,800.00	53,800.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	5,000.00	7,800.00	13,800.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	20,000.00	35,000.00	40,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	2,759.10	1,033.03	4.00	3,598.51
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	2,759.10	1,033.03	4.00	3,598.51
Refunds	709.75	237.23	127.28	161.21
Agency, trust, and investment	10,680.27	6,438.81	5,819.95	10,522.05
<i>Taxes and licenses for State</i>	3,351.00	2,261.90	2,295.00	2,461.00
<i>Taxes for county</i>	6,291.68	2,821.93	3,223.53	3,626.47
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,037.69	1,354.98	301.42	4,434.58
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$79,649.14	\$64,541.72	\$79,709.12	\$88,472.63
Permanent debt (except from sinking funds)	—	5,000.00	7,800.00	13,800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	237,157.42	2,152.60	41,665.02	34,666.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	20,000.00	35,000.00	40,000.00
Transfers (except to sinking funds) and refunds	3,468.85	1,270.26	131.28	3,759.72
Agency, trust, and investment	10,680.27	6,438.81	5,819.95	10,522.05
Total payments	\$330,955.68	\$99,403.39	\$170,125.37	\$191,220.87
Balance on hand, including funds	40,477.61	12,460.57	1,737.63	74,891.73
GRAND TOTAL	\$377,433.29	\$111,853.96	\$171,863.00	\$266,112.60

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
REVENUE.	\$106,314.85	\$93,674.09	\$71,933.19	\$65,336.92
General	56,556.29	84,315.11	67,426.57	59,089.72
<i>Taxes</i>	<i>47,964.31</i>	<i>72,208.37</i>	<i>53,786.48</i>	<i>37,439.02</i>
Property, poll, and income	45,738.38	70,877.30	49,743.11	34,615.09
Corporation, bank, etc.	2,225.93	1,331.07	4,043.37	2,823.93
<i>Licenses and permits</i>	<i>136.00</i>	<i>159.00</i>	<i>75.00</i>	<i>50.50</i>
<i>Fines and forfeits</i>	<i>244.50</i>	<i>351.00</i>	<i>1,521.87</i>	<i>30.00</i>
Grants and gifts	8,211.48	11,596.74	12,043.22	21,569.91
For expenses	8,211.48	11,596.74	12,043.22	21,569.91
For outlays	—	—	—	—
All other	—	—	—	.29
Commercial	49,758.56	9,358.98	4,506.62	6,247.20
<i>Special assessments</i>	<i>—</i>	<i>77.10</i>	<i>65.00</i>	<i>—</i>
To meet expenses	—	77.10	65.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,556.16</i>	<i>3,705.34</i>	<i>2,784.39</i>	<i>2,648.90</i>
<i>Departmental</i>	<i>5,986.42</i>	<i>707.15</i>	<i>756.15</i>	<i>2,004.01</i>
General government	338.85	33.76	—	93.63
Protection of persons and property	75.93	206.09	34.76	15.28
Health and sanitation	410.55	67.86	82.86	—
Highways	4,056.04	—	86.25	612.70
Charities	967.38	306.83	540.67	101.90
Soldiers' benefits	—	—	—	87.00
Schools	5.50	5.00	—	1,080.15
Libraries	132.17	77.81	11.61	2.00
Recreation	—	—	—	—
Unclassified	—	9.80	—	11.35
<i>Public service enterprises</i>	<i>31,614.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	23,725.92	—	—	—
Water	7,888.61	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>418.00</i>	<i>268.66</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>5,183.45</i>	<i>4,600.73</i>	<i>901.08</i>	<i>1,594.29</i>
On sinking funds	—	—	—	—
On trust and investment funds	4,044.27	2,542.58	137.29	741.58
All other	1,139.18	2,058.15	763.79	852.71
NON-REVENUE.	\$61,136.49	\$81,724.14	\$89,110.18	\$36,614.33
Offsets to outlays	9,969.16	—	17,093.57	10,964.87
<i>Departmental</i>	<i>3,932.92</i>	<i>—</i>	<i>17,093.57</i>	<i>10,964.87</i>
<i>Public service enterprises</i>	<i>5,986.24</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,440.00	67,500.00	65,760.00	15,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>707.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>3,440.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>65,760.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,819.73	2,504.02	—	3,354.25
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,819.73	2,504.02	—	3,354.25
Refunds	226.42	44.05	1,648.31	176.00
Agency, trust, and investment	13,681.18	11,676.07	4,608.30	7,119.21
<i>Taxes and licenses for State</i>	<i>3,206.54</i>	<i>3,173.00</i>	<i>2,325.00</i>	<i>2,427.00</i>
<i>Taxes for county</i>	<i>4,485.24</i>	<i>8,013.17</i>	<i>2,283.30</i>	<i>4,376.69</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,989.40</i>	<i>489.90</i>	<i>—</i>	<i>15.01</i>
All other	—	—	—	300.51
RECAPITULATION.				
Revenue and offsets to outlays	\$116,284.01	\$93,674.09	\$89,026.76	\$76,301.79
Premiums	—	—	—	—
Municipal indebtedness	33,440.00	67,500.00	65,760.00	15,000.00
Transfers and refunds	4,046.15	2,548.07	1,648.31	3,530.25
Agency, trust, and investment	13,681.18	11,676.07	4,608.30	7,119.21
Total receipts	\$167,451.34	\$175,398.23	\$161,043.37	\$101,951.25
Balance on hand, including funds	24,808.45	19,930.61	8,245.41	28,714.30
GRAND TOTAL	\$192,259.79	\$195,328.84	\$169,288.78	\$130,665.55

Graded According to Population of 1930 — Continued.

PAYMENTS.	Littleton POPULATION 1,447	Sandwich POPULATION 1,437	Norfolk POPULATION 1,429	Colrain POPULATION 1,391
Maintenance	\$90,625.37	\$82,630.33	\$68,435.10	\$64,032.78
<i>Departmental</i>	<i>66,824.43</i>	<i>82,286.47</i>	<i>68,435.10</i>	<i>63,833.13</i>
General government	5,250.31	8,334.18	3,579.52	2,875.06
Protection of persons and property	6,028.63	7,283.73	5,034.13	794.48
Health and sanitation	3,042.67	3,045.56	1,195.19	2,092.58
Highways	17,896.03	18,570.79	16,638.36	18,821.01
Charities	1,015.18	7,364.61	9,768.69	2,687.55
Soldiers' benefits	190.00	45.00	—	684.08
Schools	28,243.04	33,723.05	30,379.65	34,210.65
Libraries	2,669.23	2,677.61	500.00	910.73
Recreation	952.99	804.32	133.66	63.30
Pensions	—	—	—	—
Unclassified	1,536.35	437.62	1,205.90	693.69
<i>Public service enterprises</i>	<i>23,050.63</i>	—	—	—
Electric light	19,430.97	—	—	—
Water	3,619.66	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>750.31</i>	<i>343.86</i>	—	<i>199.65</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	2,682.76	4,171.06	2,124.31	121.68
<i>Loans, general purposes</i>	<i>1,632.76</i>	<i>4,171.06</i>	<i>2,124.31</i>	<i>121.68</i>
<i>Loans, public service enterprises</i>	<i>1,050.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	21,583.03	15,000.56	18,059.72	17,169.08
<i>Departmental</i>	<i>6,959.31</i>	<i>16,000.56</i>	<i>18,059.72</i>	<i>17,169.08</i>
General government	—	—	—	—
Protection of persons and property	—	884.55	24.79	—
Health and sanitation	—	—	—	792.43
Highways	6,159.31	13,199.56	18,034.93	16,260.80
Charities	—	—	—	—
Schools	800.00	711.88	—	—
Libraries	—	—	—	115.85
Recreation	—	204.57	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>14,623.72</i>	—	—	—
Electric light	4,278.16	—	—	—
Water	10,345.56	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	37,000.00	66,500.00	67,981.00	15,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>7,000.00</i>	<i>6,500.00</i>	<i>1,000.00</i>	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>66,981.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	3,819.73	2,504.02	—	3,354.25
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>3,819.73</i>	<i>2,504.02</i>	—	<i>3,354.25</i>
Refunds	226.42	44.05	1,648.31	176.00
Agency, trust, and investment	13,255.02	11,669.13	4,745.59	7,210.99
<i>Taxes and licenses for State</i>	<i>3,206.54</i>	<i>3,173.00</i>	<i>2,325.00</i>	<i>2,427.00</i>
<i>Taxes for county</i>	<i>4,485.24</i>	<i>8,013.17</i>	<i>2,383.30</i>	<i>4,376.69</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>5,563.24</i>	<i>482.96</i>	<i>137.29</i>	<i>106.79</i>
<i>All other</i>	—	—	—	<i>300.51</i>
RECAPITULATION.				
Maintenance and interest	\$93,308.13	\$86,801.39	\$70,559.41	\$64,154.46
Permanent debt (except from sinking funds)	7,000.00	6,500.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,583.03	15,000.56	18,059.72	17,169.08
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	60,000.00	66,981.00	15,000.00
Transfers (except to sinking funds) and refunds	4,046.15	2,548.07	1,648.31	3,530.25
Agency, trust, and investment	13,255.02	11,669.13	4,745.59	7,210.99
Total payments	\$169,192.33	\$182,519.15	\$162,994.03	\$107,064.78
<i>Balance on hand, including funds</i>	<i>23,067.46</i>	<i>12,809.69</i>	<i>6,294.75</i>	<i>23,600.77</i>
GRAND TOTAL	\$192,259.79	\$195,328.84	\$169,288.78	\$130,665.55

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
REVENUE.	\$77,041.80	\$59,666.71	\$77,717.56	\$71,888.22
General	69,531.08	48,987.97	54,927.74	56,168.11
<i>Taxes</i>	<i>53,772.57</i>	<i>35,500.56</i>	<i>42,475.87</i>	<i>46,472.08</i>
Property, poll, and income	49,345.92	35,114.85	42,075.82	42,457.82
Corporation, bank, etc.	4,426.65	385.71	400.05	4,014.26
<i>Licenses and permits</i>	<i>143.00</i>	<i>84.50</i>	<i>69.00</i>	<i>191.50</i>
<i>Fines and forfeits</i>	<i>24.75</i>	<i>476.57</i>	<i>55.00</i>	<i>155.00</i>
<i>Grants and gifts</i>	<i>15,589.26</i>	<i>12,926.34</i>	<i>12,327.87</i>	<i>9,349.53</i>
For expenses	15,589.26	12,926.34	12,277.32	9,349.53
For outlays	—	—	50.55	—
All other	1.50	—	—	—
Commercial	7,510.72	10,678.74	22,789.82	15,720.11
<i>Special assessments</i>	<i>784.28</i>	<i>271.25</i>	<i>480.74</i>	<i>21.25</i>
To meet expenses	784.28	271.25	480.74	21.25
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,596.60</i>	<i>1,740.56</i>	<i>3,124.33</i>	<i>2,958.56</i>
<i>Departmental</i>	<i>1,979.96</i>	<i>6,912.63</i>	<i>2,128.51</i>	<i>4,714.25</i>
General government	121.40	184.10	142.50	540.15
Protection of persons and property	285.10	208.58	242.29	633.23
Health and sanitation	—	—	—	—
Highways	427.50	4,002.78	503.30	2,708.33
Charities	961.73	705.46	818.68	—
Soldiers' benefits	166.00	—	274.00	376.00
Schools	—	1,755.15	97.74	392.65
Libraries	11.70	11.64	25.00	63.89
Recreation	—	—	—	—
Unclassified	6.53	44.92	25.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>15,804.49</i>	<i>4,123.26</i>
Electric light	—	—	15,804.49	—
Water	—	—	—	4,123.26
All other	—	—	—	—
<i>Cemeteries</i>	<i>573.50</i>	<i>186.50</i>	<i>280.67</i>	<i>1,751.87</i>
<i>Interest</i>	<i>576.38</i>	<i>1,567.80</i>	<i>971.08</i>	<i>2,150.92</i>
On sinking funds	—	—	—	—
On trust and investment funds	30.51	1,121.46	88.27	1,499.43
All other	545.87	446.34	882.81	651.49
NON-REVENUE.	\$45,001.74	\$55,556.32	\$58,342.15	\$48,427.83
Offsets to outlays	12,520.74	9,245.60	17,039.18	13,150.72
<i>Departmental</i>	<i>12,520.74</i>	<i>9,245.60</i>	<i>16,808.75</i>	<i>13,150.72</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>230.43</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	40,675.00	35,000.00	27,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>9,675.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>31,000.00</i>	<i>35,000.00</i>	<i>27,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	55.75	773.93	276.95	971.77
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	55.75	773.93	276.95	971.77
Refunds	67.95	300.68	320.72	219.29
Agency, trust, and investment	12,357.30	4,561.11	5,705.30	6,586.05
<i>Taxes and licenses for State</i>	<i>3,481.00</i>	<i>1,655.00</i>	<i>2,275.00</i>	<i>2,125.00</i>
<i>Taxes for county</i>	<i>6,622.71</i>	<i>2,118.03</i>	<i>2,944.63</i>	<i>2,760.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,517.59</i>	<i>788.08</i>	<i>485.67</i>	<i>1,701.05</i>
All other	736.00	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$89,562.54	\$68,912.31	\$94,756.74	\$85,038.94
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	40,675.00	35,000.00	27,500.00
Transfers and refunds	123.70	1,074.61	597.67	1,191.06
Agency, trust, and investment	12,357.30	4,561.11	5,705.30	6,586.05
Total receipts	\$122,043.54	\$115,223.03	\$136,059.71	\$120,316.05
Balance on hand, including funds	33,317.16	14,134.97	11,523.64	17,848.46
GRAND TOTAL	\$155,360.70	\$129,358.00	\$147,583.35	\$138,164.51

Graded According to Population of 1930 — Continued.

PAYMENTS.	Carver POPULATION 1,381	Tyngsborough POPULATION 1,358	Rowley POPULATION 1,356	Brookfield POPULATION 1,352
Maintenance	\$70,822.73	\$61,733.82	\$61,586.58	\$61,656.29
<i>Departmental</i>	<i>69,824.24</i>	<i>60,849.30</i>	<i>51,374.08</i>	<i>57,369.07</i>
General government	5,091.01	5,418.44	3,469.47	3,951.06
Protection of persons and property	4,983.23	5,508.18	3,371.16	4,358.01
Health and sanitation	2,314.01	1,036.84	725.52	1,378.54
Highways	16,536.87	18,082.63	12,304.07	15,844.82
Charities	4,726.33	2,499.51	4,666.23	3,535.47
Soldiers' benefits	390.00	—	739.40	580.75
Schools	34,301.18	25,573.10	24,655.27	23,570.91
Libraries	365.44	1,048.59	608.73	2,087.34
Recreation	675.29	24.08	58.97	177.22
Pensions	—	—	—	—
Unclassified	440.88	1,659.93	715.26	1,884.95
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>9,526.83</i>	<i>2,068.64</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	2,068.64
<i>Cemeteries</i>	<i>998.49</i>	<i>884.52</i>	<i>686.67</i>	<i>2,218.58</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	228.95	1,282.12	1,567.09	2,276.78
<i>Loans, general purposes</i>	<i>228.95</i>	<i>1,282.12</i>	<i>1,416.09</i>	<i>1,085.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>162.00</i>	<i>1,191.78</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,646.71	21,791.12	27,666.41	25,332.42
<i>Departmental</i>	<i>21,646.71</i>	<i>21,791.12</i>	<i>20,893.61</i>	<i>18,123.12</i>
General government	—	—	25.00	—
Protection of persons and property	—	1,200.00	310.29	—
Health and sanitation	—	—	272.42	—
Highways	19,535.73	20,079.12	20,285.90	18,123.12
Charities	—	—	—	—
Schools	2,110.98	49.00	—	—
Libraries	—	455.00	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>6,772.80</i>	<i>7,209.30</i>
Electric light	—	—	6,772.80	—
Water	—	—	—	7,209.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>8.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,000.00	33,000.00	38,770.00	34,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>—</i>	<i>3,770.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>33,000.00</i>	<i>35,000.00</i>	<i>27,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	55.75	773.93	276.95	971.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>55.75</i>	<i>773.93</i>	<i>276.95</i>	<i>971.77</i>
Refunds	67.95	300.68	320.72	219.29
Agency, trust, and investment	12,387.35	4,544.73	5,764.75	7,585.18
<i>Taxes and licenses for State</i>	<i>3,481.00</i>	<i>1,655.00</i>	<i>2,275.00</i>	<i>2,125.00</i>
<i>Taxes for county</i>	<i>6,622.71</i>	<i>2,118.03</i>	<i>2,944.63</i>	<i>2,760.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,547.64</i>	<i>771.70</i>	<i>545.12</i>	<i>2,700.18</i>
<i>All other</i>	<i>736.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$71,051.68	\$63,015.94	\$63,153.67	\$63,933.07
Permanent debt (except from sinking funds)	2,000.00	—	3,770.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,646.71	21,791.12	27,666.41	25,332.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	33,000.00	35,000.00	27,500.00
Transfers (except to sinking funds) and refunds	123.70	1,074.61	597.67	1,191.06
Agency, trust, and investment	12,387.35	4,544.73	5,764.75	7,585.18
Total payments	\$127,209.44	\$123,426.40	\$135,952.50	\$132,541.73
Balance on hand, including funds	28,151.26	5,931.60	11,630.85	5,622.78
GRAND TOTAL	\$155,360.70	\$129,358.00	\$147,583.35	\$138,164.51

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
REVENUE.	\$165,800.21	\$43,129.29	\$94,571.56	\$64,669.69
General	155,353.90	40,385.46	87,621.62	59,534.18
<i>Taxes</i>	<i>150,927.20</i>	<i>32,446.76</i>	<i>85,406.27</i>	<i>49,748.06</i>
Property, poll, and income	148,325.79	29,684.28	83,029.38	38,078.85
Corporation, bank, etc.	2,601.41	2,762.48	2,376.89	11,669.21
<i>Licenses and permits</i>	<i>1,724.08</i>	<i>23.50</i>	<i>261.00</i>	<i>53.00</i>
<i>Fines and forfeits</i>	<i>662.35</i>	<i>—</i>	<i>229.00</i>	<i>143.00</i>
<i>Grants and gifts</i>	<i>2,040.27</i>	<i>7,915.20</i>	<i>1,725.35</i>	<i>9,590.12</i>
For expenses	2,040.27	7,915.20	1,725.35	9,261.85
For outlays	—	—	—	328.27
All other	—	—	—	—
Commercial	10,446.31	2,743.83	6,949.94	5,135.51
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>162.54</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	152.54
<i>Privileges</i>	<i>4,312.60</i>	<i>1,241.24</i>	<i>4,224.09</i>	<i>1,905.04</i>
<i>Departmental</i>	<i>3,820.31</i>	<i>1,143.75</i>	<i>867.75</i>	<i>2,202.03</i>
General government	187.95	—	27.00	528.75
Protection of persons and property	35.70	16.76	39.09	148.89
Health and sanitation	520.17	—	—	4.00
Highways	567.70	—	—	22.75
Charities	1,730.38	937.67	—	1,161.83
Soldiers' benefits	—	—	—	—
Schools	—	46.00	500.00	246.56
Libraries	362.71	—	301.66	76.50
Recreation	415.70	—	—	—
Unclassified	—	143.32	—	12.75
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>282.88</i>	<i>2.50</i>	<i>1,017.22</i>	<i>57.00</i>
<i>Interest</i>	<i>2,030.62</i>	<i>356.34</i>	<i>840.83</i>	<i>818.90</i>
On sinking funds	—	—	—	—
On trust and investment funds	854.95	—	119.19	100.88
All other	1,175.57	356.34	721.69	718.02
NON-REVENUE.	\$87,822.52	\$27,185.07	\$44,427.37	\$25,937.60
Offsets to outlays	—	2,417.88	—	—
<i>Departmental</i>	<i>—</i>	<i>2,417.88</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	70,000.00	20,000.00	25,000.00	15,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>20,000.00</i>	<i>25,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	421.86	450.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	—	421.86	450.00
Refunds	298.46	43.44	265.74	305.37
Agency, trust, and investment	17,524.06	4,723.75	18,739.77	10,182.23
<i>Taxes and licenses for State</i>	<i>5,005.00</i>	<i>1,634.10</i>	<i>4,950.99</i>	<i>3,360.00</i>
<i>Taxes for county</i>	<i>12,252.98</i>	<i>3,089.65</i>	<i>12,252.98</i>	<i>6,733.36</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>266.08</i>	<i>—</i>	<i>1,535.80</i>	<i>88.87</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$165,800.21	\$45,547.17	\$94,571.56	\$64,669.69
Premiums	—	—	—	—
Municipal indebtedness	70,000.00	20,000.00	25,000.00	15,000.00
Transfers and refunds	298.46	43.44	687.60	755.37
Agency, trust, and investment	17,524.06	4,723.75	18,739.77	10,182.23
Total receipts	\$253,622.73	\$70,314.36	\$138,998.93	\$90,607.29
Balance on hand, including funds	20,786.07	3,790.58	22,108.26	32,772.69
GRAND TOTAL	\$274,408.80	\$74,104.94	\$168,107.19	\$123,379.98

Graded According to Population of 1930 — Continued.

PAYMENTS.	Oak Bluffs POPULATION 1,333	Clarksburg POPULATION 1,296	Edgartown POPULATION 1,276	Erving POPULATION 1,263
Maintenance	\$113,943.95	\$33,294.68	\$69,378.34	\$59,240.72
<i>Departmental</i>	<i>112,610.77</i>	<i>33,284.68</i>	<i>67,645.27</i>	<i>58,991.00</i>
General government	10,800.57	1,593.07	7,510.41	4,255.09
Protection of persons and property	18,926.92	684.96	12,319.73	1,749.51
Health and sanitation	8,656.46	400.50	4,000.86	1,972.44
Highways	24,042.12	6,793.17	8,291.77	9,754.17
Charities	9,332.80	4,581.81	6,653.86	6,900.63
Soldiers' benefits	—	—	30.50	600.95
Schools	30,110.59	18,758.04	25,555.80	31,837.29
Libraries	1,233.03	100.00	1,750.00	762.45
Recreation	8,508.28	20.94	546.92	489.37
Pensions	—	—	—	—
Unclassified	1,000.00	352.19	979.32	669.10
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,333.18</i>	<i>10.00</i>	<i>1,733.07</i>	<i>249.72</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	5,803.82	1,033.46	2,665.20	159.38
<i>Loans, general purposes</i>	<i>5,803.82</i>	<i>1,033.46</i>	<i>2,665.20</i>	<i>159.38</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	27,292.77	8,438.32	16,754.29	3,661.13
<i>Departmental</i>	<i>27,292.77</i>	<i>8,438.32</i>	<i>16,754.29</i>	<i>3,661.13</i>
General government	111.00	—	177.00	—
Protection of persons and property	1,902.44	659.69	5,736.70	—
Health and sanitation	11,718.58	—	—	530.95
Highways	10,060.75	2,999.28	10,486.40	3,130.18
Charities	—	—	—	—
Schools	2,500.00	4,779.35	—	—
Libraries	—	—	354.19	—
Recreation	—	—	—	—
Unclassified	1,000.00	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	86,350.00	23,000.00	30,625.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>16,350.00</i>	<i>3,000.00</i>	<i>15,625.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>20,000.00</i>	<i>25,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	421.86	450.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>421.86</i>	<i>450.00</i>
Refunds	298.46	43.44	265.74	305.37
Agency, trust, and investment	18,030.84	4,723.75	18,432.17	10,419.05
<i>Taxes and licenses for State</i>	<i>5,005.00</i>	<i>1,634.10</i>	<i>4,950.99</i>	<i>3,360.00</i>
<i>Taxes for county</i>	<i>12,252.98</i>	<i>3,089.65</i>	<i>12,252.98</i>	<i>6,733.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>772.86</i>	<i>—</i>	<i>1,228.20</i>	<i>325.69</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$119,747.77	\$34,328.14	\$72,043.54	\$59,400.10
Permanent debt (except from sinking funds)	16,350.00	3,000.00	15,625.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	27,292.77	8,438.32	16,754.29	3,661.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	70,000.00	20,000.00	25,000.00	15,000.00
Transfers (except to sinking funds) and refunds	298.46	43.44	687.60	755.37
Agency, trust, and investment	18,030.84	4,723.75	18,432.17	10,419.05
Total payments	\$251,719.84	\$70,533.65	\$138,542.60	\$89,235.65
Balance on hand, including funds	22,688.96	3,571.29	29,564.69	34,144.33
GRAND TOTAL	\$274,408.80	\$74,104.94	\$168,107.19	\$123,379.98

¹ Includes \$125 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
REVENUE.	\$69,409.83	\$56,301.60	\$101,127.43	\$101,413.63
General	55,908.06	46,228.87	85,167.04	93,077.38
Taxes	42,711.02	35,444.07	80,810.16	90,222.13
Property, poll, and income	40,668.74	34,930.65	62,639.88	87,486.17
Corporation, bank, etc.	2,042.28	513.42	18,170.28	2,735.96
Licenses and permits	59.50	39.00	60.00	98.50
Fines and forfeits	122.35	24.49	45.00	25.00
Grants and gifts	12,945.44	10,721.31	4,251.88	2,731.75
For expenses	12,895.44	10,712.31	4,251.88	2,731.75
For outlays	50.00	9.00	—	—
All other	69.75	—	—	—
Commercial	13,501.77	10,072.73	15,960.39	8,336.25
Special assessments	71.06	—	—	41.27
To meet expenses	71.06	—	—	41.27
To meet outlays	—	—	—	—
Privileges	2,280.94	2,370.57	2,559.60	5,140.64
Departmental	3,397.85	5,454.59	1,002.60	1,720.99
General government	273.60	60.00	14.60	193.60
Protection of persons and property	72.22	39.15	37.11	415.79
Health and sanitation	14.00	—	—	—
Highways	241.54	—	548.30	23.70
Charities	757.86	269.41	240.91	269.71
Soldiers' benefits	216.00	—	72.00	72.00
Schools	1,735.55	5,043.03	71.88	598.30
Libraries	87.08	43.00	17.80	118.51
Recreation	—	—	—	—
Unclassified	—	—	—	29.38
Public service enterprises	4,371.78	—	10,882.37	—
Electric light	—	—	5,795.21	—
Water	4,371.78	—	5,087.16	—
All other	—	—	—	—
Cemeteries	1,165.64	—	193.92	210.61
Interest	2,214.50	2,247.57	1,321.90	1,222.74
On sinking funds	—	—	—	—
On trust and investment funds	984.82	1,295.78	—	332.45
All other	1,229.68	951.79	1,321.90	890.29
NON-REVENUE.	\$51,821.16	\$53,528.48	\$121,693.74	\$151,903.50
Offsets to outlays	4,980.36	3,018.97	7,500.00	12,225.53
Departmental	4,980.36	3,018.97	7,500.00	12,225.53
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	40,000.00	43,000.00	97,500.00	130,470.40
Loans, general purposes	—	—	7,500.00	80,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	43,000.00	90,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	470.40
Transfers	466.59	500.00	—	51.47
From sinking funds	—	—	—	—
All other	466.59	500.00	—	51.47
Refunds	127.73	104.80	695.48	205.20
Agency, trust, and investment	6,246.48	6,904.71	15,998.26	8,950.90
Taxes and licenses for State	2,126.00	2,089.60	5,123.56	4,076.70
Taxes for county	2,760.00	4,785.65	8,461.78	4,475.26
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,360.48	29.46	2,412.92	398.94
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$74,390.19	\$59,320.57	\$108,627.43	\$113,639.16
Premiums	—	—	—	470.40
Municipal indebtedness	40,000.00	43,000.00	97,500.00	130,000.00
Transfers and refunds	594.32	604.80	695.48	256.67
Agency, trust, and investment	6,246.48	6,904.71	15,998.26	8,950.90
Total receipts	\$121,230.99	\$109,830.08	\$222,821.17	\$253,317.13
Balance on hand, including funds	19,638.02	3,448.12	19,589.87	20,913.92
GRAND TOTAL	\$140,869.01	\$113,278.20	\$242,411.04	\$274,231.05

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,255	Huntington POPULATION 1,242	Russell POPULATION 1,237	Dover POPULATION 1,195
Maintenance	\$62,348.23	\$51,817.41	\$78,711.15	\$77,773.19
<i>Departmental</i>	<i>58,095.76</i>	<i>51,814.41</i>	<i>70,807.42</i>	<i>76,826.44</i>
General government	5,910.66	3,454.98	6,351.99	8,109.66
Protection of persons and property	3,026.53	1,810.58	2,045.76	6,317.21
Health and sanitation	971.63	596.78	2,853.78	1,758.89
Highways	13,076.71	12,267.20	13,625.38	22,188.61
Charities	3,486.83	4,356.18	6,482.04	1,184.68
Soldiers' benefits	1,564.86	—	1,493.43	72.00
Schools	25,763.08	27,829.56	36,749.90	31,719.63
Libraries	2,096.38	705.56	697.68	1,284.72
Recreation	704.20	302.35	130.36	2,672.41
Pensions	—	—	—	—
Unclassified	1,494.88	491.22	377.10	1,518.63
<i>Public service enterprises</i>	<i>2,766.33</i>	<i>—</i>	<i>7,151.07</i>	<i>—</i>
Electric light	—	—	4,896.02	—
Water	2,766.33	—	2,255.05	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,486.14</i>	<i>—</i>	<i>752.66</i>	<i>946.75</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Interest	1,534.17	2,090.88	7,426.55	2,792.65
<i>Loans, general purposes</i>	<i>832.91</i>	<i>2,090.88</i>	<i>4,914.42</i>	<i>2,792.65</i>
<i>Loans, public service enterprises</i>	<i>701.26</i>	<i>—</i>	<i>2,512.13</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,287.92	5,828.44	30,316.46	115,839.02
<i>Departmental</i>	<i>9,287.92</i>	<i>5,828.44</i>	<i>26,292.48</i>	<i>115,839.02</i>
General government	25.00	—	1,107.15	—
Protection of persons and property	851.23	44.14	1,000.00	—
Health and sanitation	—	—	502.00	—
Highways	8,411.69	3,997.58	14,330.43	18,632.15
Charities	—	—	—	—
Schools	—	1,786.72	9,136.30	95,440.95
Libraries	—	—	—	—
Recreation	—	—	216.60	1,765.92
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>4,023.98</i>	<i>—</i>
Electric light	—	—	1,135.32	—
Water	—	—	2,888.66	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	42,000.00	42,200.00	82,000.00	56,411.72
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>2,200.00</i>	<i>12,000.00</i>	<i>6,411.72</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>40,000.00</i>	<i>70,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	466.59	500.00	—	51.47
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>466.59</i>	<i>500.00</i>	<i>—</i>	<i>51.47</i>
Refunds	127.73	104.80	695.48	205.20
Agency, trust, and investment	6,246.48	6,936.17	15,993.26	9,220.13
<i>Taxes and licenses for State</i>	<i>2,126.00</i>	<i>2,089.60</i>	<i>5,123.56</i>	<i>4,076.70</i>
<i>Taxes for county</i>	<i>2,760.00</i>	<i>4,785.65</i>	<i>8,461.78</i>	<i>4,475.26</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,360.48</i>	<i>60.92</i>	<i>2,407.92</i>	<i>668.17</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$63,882.40	\$53,908.29	\$86,137.70	\$80,565.84
Permanent debt (except from sinking funds)	2,000.00	2,200.00	12,000.00	6,411.72
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,287.92	5,828.44	30,316.46	115,839.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	40,000.00	70,000.00	50,000.00
Transfers (except to sinking funds) and refunds	594.32	604.80	695.48	256.67
Agency, trust, and investment	6,246.48	6,936.17	15,993.26	9,220.13
Total payments	\$122,011.12	\$109,477.70	\$215,142.90	\$262,293.38
<i>Balance on hand, including funds</i>	<i>18,857.89</i>	<i>3,800.50</i>	<i>27,268.14</i>	<i>11,937.67</i>
GRAND TOTAL	\$140,869.01	\$113,278.20	\$242,411.04	\$274,231.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
REVENUE.	\$100,396.91	\$88,488.47	\$50,352.21	\$46,905.71
General	83,340.82	73,076.25	46,374.72	43,219.46
<i>Taxes</i>	<i>71,115.28</i>	<i>69,393.75</i>	<i>52,853.73</i>	<i>50,715.52</i>
Property, poll, and income	69,162.03	66,900.71	32,480.04	30,175.47
Corporation, bank, etc.	1,953.25	3,093.04	373.69	540.05
<i>Licenses and permits</i>	<i>184.00</i>	<i>756.50</i>	<i>99.50</i>	<i>30.00</i>
<i>Fines and forfeits</i>	<i>700.45</i>	<i>26.75</i>	<i>140.00</i>	<i>50.00</i>
<i>Grants and gifts</i>	<i>11,541.09</i>	<i>2,299.25</i>	<i>13,251.49</i>	<i>12,423.94</i>
For expenses	11,341.09	2,299.25	13,281.49	12,423.94
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	17,056.09	15,412.22	3,977.49	3,686.25
<i>Special assessments</i>	<i>13.80</i>	<i>83.09</i>	—	<i>40.63</i>
To meet expenses	13.80	83.09	—	40.63
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,923.61</i>	<i>4,611.90</i>	<i>1,973.46</i>	<i>2,012.57</i>
<i>Departmental</i>	<i>6,948.29</i>	<i>9,031.00</i>	<i>697.89</i>	<i>806.39</i>
General government	—	658.05	199.00	—
Protection of persons and property	634.77	1,140.93	50.27	56.73
Health and sanitation	—	745.20	1.00	55.75
Highways	5,999.86	34.00	72.50	168.45
Charities	35.71	1,377.95	180.00	519.21
Soldiers' benefits	72.00	184.00	72.00	—
Schools	142.80	4,799.43	104.72	—
Libraries	63.15	89.44	12.90	1.75
Recreation	—	2.00	5.50	4.50
Unclassified	—	—	—	—
<i>Public service enterprises.</i>	<i>36.00</i>	—	—	—
Electric light	—	—	—	—
Water	36.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>726.42</i>	—	8.00	<i>372.20</i>
<i>Interest</i>	<i>5,407.97</i>	<i>1,686.23</i>	<i>1,298.14</i>	<i>454.46</i>
On sinking funds	—	—	—	—
On trust and investment funds	3,325.05	615.91	390.07	359.41
All other	2,082.92	1,070.32	908.07	95.05
NON-REVENUE.	\$99,031.26	\$64,353.82	\$45,388.88	\$39,421.25
Offsets to outlays	—	—	7,548.86	12,980.22
<i>Departmental</i>	—	—	<i>7,548.86</i>	<i>12,980.22</i>
<i>Public service enterprises.</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	86,310.80	45,000.00	30,826.17	20,000.00
<i>Loans, general purposes</i>	<i>56,000.00</i>	—	<i>2,026.17</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>45,000.00</i>	<i>28,800.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>310.80</i>	—	—	—
Transfers	2,110.82	773.74	1,091.24	359.41
<i>From sinking funds</i>	—	—	—	—
All other	2,110.82	773.74	1,091.24	359.41
Refunds	349.37	289.65	348.68	36.87
Agency, trust, and investment	10,260.27	18,290.43	5,573.93	6,044.75
<i>Taxes and licenses for State</i>	<i>3,247.74</i>	<i>4,033.40</i>	<i>1,880.00</i>	<i>1,890.30</i>
<i>Taxes for county</i>	<i>4,734.42</i>	<i>10,684.23</i>	<i>3,634.88</i>	<i>3,535.01</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,278.11</i>	<i>3,572.80</i>	<i>59.05</i>	<i>619.44</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$100,396.91	\$88,488.47	\$57,901.07	\$59,885.93
Premiums	310.80	—	—	—
Municipal indebtedness	86,000.00	45,000.00	30,826.17	20,000.00
Transfers and refunds	2,460.19	1,063.39	1,439.92	396.28
Agency, trust, and investment	10,260.27	18,290.43	5,573.93	6,044.75
Total receipts	\$199,428.17	\$152,842.29	\$95,741.09	\$86,326.96
Balance on hand, including funds	24,455.92	15,280.36	7,652.46	9,953.46
GRAND TOTAL	\$223,884.09	\$168,122.65	\$103,393.55	\$96,280.42

Graded According to Population of 1930 — Continued.

PAYMENTS.	Sudbury POPULATION 1,182	Orleans POPULATION 1,181	Lanesborough POPULATION 1,170	Sunderland POPULATION 1,159
Maintenance	\$79,341.58	\$70,829.31	\$47,460.10	\$41,497.62
<i>Departmental</i>	<i>78,172.27</i>	<i>70,691.64</i>	<i>47,233.15</i>	<i>41,125.42</i>
General government	4,867.05	8,116.63	3,250.63	1,384.68
Protection of persons and property	5,993.67	4,932.08	687.36	597.77
Health and sanitation	1,865.62	4,918.54	985.12	802.98
Highways	28,903.29	10,921.53	11,262.30	8,575.17
Charities	2,331.66	4,645.07	3,460.14	2,134.20
Soldiers' benefits	72.00	240.00	172.00	—
Schools	30,722.22	31,376.60	26,263.94	26,256.75
Libraries	1,609.12	1,325.20	523.84	1,221.65
Recreation	34.03	3,555.91	23.03	29.08
Pensions	—	—	—	—
Unclassified	1,773.61	659.93	604.79	123.14
<i>Public service enterprises</i>	<i>164.64</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	164.64	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>969.67</i>	<i>137.77</i>	<i>226.95</i>	<i>372.20</i>
<i>Administration of trust funds</i>	<i>35.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,052.13	515.44	1,007.71	1,970.92
<i>Loans, general purposes</i>	<i>2,052.13</i>	<i>515.44</i>	<i>1,007.71</i>	<i>1,970.92</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	65,507.64	21,747.46	12,498.48	15,961.13
<i>Departmental</i>	<i>65,457.64</i>	<i>21,747.46</i>	<i>12,498.48</i>	<i>15,961.13</i>
General government	63,204.88	4,858.80	—	—
Protection of persons and property	2,202.76	4,359.00	—	—
Health and sanitation	50.00	—	—	—
Highways	—	12,247.96	12,498.48	15,961.13
Charities	—	—	—	—
Schools	—	281.70	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	50.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,000.00	35,000.00	32,572.50	23,250.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>—</i>	<i>572.50</i>	<i>3,250.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>35,000.00</i>	<i>32,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,110.82	773.74	1,091.24	359.41
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,110.82</i>	<i>773.74</i>	<i>1,091.24</i>	<i>359.41</i>
Refunds	349.37	289.65	348.68	36.87
Agency, trust, and investment	11,871.22	18,212.60	5,524.48	6,097.51
<i>Taxes and licenses for State</i>	<i>3,247.74</i>	<i>4,033.40</i>	<i>1,880.00</i>	<i>1,890.30</i>
<i>Taxes for county</i>	<i>4,734.42</i>	<i>10,684.23</i>	<i>3,634.88</i>	<i>3,536.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,889.06</i>	<i>3,494.97</i>	<i>9.60</i>	<i>672.20</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$81,393.71	\$71,344.75	\$48,467.81	\$43,468.54
Permanent debt (except from sinking funds)	5,000.00	—	572.50	3,250.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	65,507.64	21,747.46	12,498.48	15,961.13
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	35,000.00	32,000.00	20,000.00
Transfers (except to sinking funds) and refunds	2,460.19	1,063.39	1,439.92	396.28
Agency, trust, and investment	11,871.22	18,212.60	5,524.48	6,097.51
Total payments	\$196,232.76	\$147,368.20	\$100,503.19	\$89,173.46
<i>Balance on hand, including funds</i>	<i>27,651.33</i>	<i>20,764.45</i>	<i>2,890.36</i>	<i>7,106.96</i>
GRAND TOTAL	\$223,884.09	\$168,122.65	\$103,393.55	\$96,280.42

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
REVENUE.	\$61,055.12	\$58,384.40	\$54,975.34	\$49,478.64
General	55,939.08	48,623.99	50,527.47	45,498.47
<i>Taxes</i>	<i>37,019.37</i>	<i>39,077.77</i>	<i>35,559.39</i>	<i>31,402.05</i>
Property, poll, and income	35,966.34	36,958.64	34,354.71	30,885.85
Corporation, bank, etc.	1,053.03	2,119.13	1,204.68	516.20
<i>Licenses and permits</i>	<i>93.50</i>	<i>40.00</i>	<i>154.00</i>	<i>70.50</i>
<i>Fines and forfeits</i>	<i>55.50</i>	<i>110.00</i>	<i>200.00</i>	<i>42.70</i>
<i>Grants and gifts</i>	<i>18,770.71</i>	<i>9,394.72</i>	<i>14,614.08</i>	<i>13,978.67</i>
For expenses	18,270.71	9,394.72	14,614.08	13,978.67
For outlays	500.00	—	—	—
<i>All other</i>	<i>—</i>	<i>1.50</i>	<i>—</i>	<i>4.55</i>
Commercial	5,116.04	9,760.41	4,447.87	3,980.17
<i>Special assessments</i>	<i>—</i>	<i>54.35</i>	<i>—</i>	<i>—</i>
To meet expenses	—	54.35	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,615.76</i>	<i>2,455.56</i>	<i>2,275.65</i>	<i>1,646.97</i>
<i>Departmental</i>	<i>3,312.43</i>	<i>1,815.72</i>	<i>965.56</i>	<i>860.08</i>
General government	49.00	247.85	5.00	1.00
Protection of persons and property	15.49	15.28	13.76	36.08
Health and sanitation	—	235.58	595.43	322.49
Highways	211.20	14.00	15.00	—
Charities	2,201.50	788.20	42.00	172.57
Soldiers' benefits	55.00	114.00	48.28	91.00
Schools	725.72	374.90	243.09	224.44
Libraries	—	22.98	2.00	2.50
Recreation	—	—	—	—
Unclassified	54.52	2.93	1.00	10.00
<i>Public service enterprises</i>	<i>—</i>	<i>8.30</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
<i>All other</i>	<i>—</i>	<i>8.30</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>13.00</i>	<i>486.19</i>	<i>156.50</i>	<i>405.59</i>
<i>Interest</i>	<i>174.85</i>	<i>4,940.29</i>	<i>1,050.16</i>	<i>1,067.63</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	4,392.98	571.51	147.63
<i>All other</i>	<i>174.85</i>	<i>547.31</i>	<i>478.65</i>	<i>919.90</i>
NON-REVENUE.	\$31,762.35	\$57,765.51	\$48,126.66	\$37,771.11
Offsets to outlays	1,686.49	3,000.00	11,557.21	2,993.10
<i>Departmental</i>	<i>1,686.49</i>	<i>3,000.00</i>	<i>11,557.21</i>	<i>2,993.10</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	35,000.00	30,000.00	28,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>30,000.00</i>	<i>28,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	575.61	1,972.56	576.36	723.15
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>575.61</i>	<i>1,972.56</i>	<i>576.36</i>	<i>723.15</i>
Refunds	67.34	137.93	51.36	26.95
Agency, trust, and investment	4,432.91	17,655.02	5,941.73	6,027.91
<i>Taxes and licenses for State</i>	<i>1,525.00</i>	<i>2,186.00</i>	<i>1,984.30</i>	<i>1,902.30</i>
<i>Taxes for county</i>	<i>2,907.91</i>	<i>2,990.16</i>	<i>3,476.92</i>	<i>3,535.01</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>12,478.86</i>	<i>480.51</i>	<i>590.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$62,741.61	\$61,384.40	\$66,532.55	\$52,471.74
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	35,000.00	30,000.00	28,000.00
Transfers and refunds	642.95	2,110.49	627.72	750.10
Agency, trust, and investment	4,432.91	17,655.02	5,941.73	6,027.91
Total receipts	\$92,817.47	\$116,149.91	\$103,102.00	\$87,249.75
<i>Balance on hand, including funds</i>	<i>3,859.47</i>	<i>8,075.37</i>	<i>8,641.70</i>	<i>2,293.95</i>
GRAND TOTAL	\$96,676.94	\$124,225.28	\$111,743.70	\$89,543.70

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hinsdale POPULATION 1,144	Stow POPULATION 1,142	Rochester POPULATION 1,141	Whately POPULATION 1,136
Maintenance	\$56,623.75	\$52,509.00	\$48,180.80	\$48,613.13
<i>Departmental</i>	<i>56,536.45</i>	<i>51,369.42</i>	<i>47,951.45</i>	<i>48,084.82</i>
General government	2,847.03	3,428.23	3,370.73	2,761.32
Protection of persons and property	1,845.28	2,678.10	587.92	732.90
Health and sanitation	648.44	2,177.18	2,446.34	1,281.19
Highways	16,803.32	13,059.93	10,185.22	11,150.92
Charities	7,339.74	5,430.91	3,495.05	2,823.79
Soldiers' benefits	—	380.00	664.36	20.00
Schools	26,110.58	22,881.36	25,817.39	28,735.15
Libraries	184.65	751.02	464.75	375.22
Recreation	122.49	72.65	24.08	34.08
Pensions	—	—	—	—
Unclassified	634.92	510.04	895.61	170.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>87.30</i>	<i>1,130.34</i>	<i>229.35</i>	<i>528.31</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>9.24</i>	<i>—</i>	<i>—</i>
Interest	1,199.67	851.08	559.43	754.27
<i>Loans, general purposes</i>	<i>1,199.67</i>	<i>851.08</i>	<i>559.43</i>	<i>754.27</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,840.15	10,779.97	16,022.29	4,025.00
<i>Departmental</i>	<i>2,840.15</i>	<i>10,779.97</i>	<i>16,022.29</i>	<i>4,025.00</i>
General government	60.00	705.27	—	—
Protection of persons and property	—	1,499.25	—	—
Health and sanitation	—	402.82	—	—
Highways	2,543.73	6,999.27	15,997.06	4,025.00
Charities	—	—	—	—
Schools	236.42	928.96	25.23	—
Libraries	—	244.40	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	27,000.00	28,100.00	34,500.00	26,600.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>3,100.00</i>	<i>4,500.00</i>	<i>1,600.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	575.61	1,972.56	576.36	723.15
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>575.61</i>	<i>1,972.56</i>	<i>576.36</i>	<i>723.15</i>
Refunds	67.34	137.93	51.36	26.95
Agency, trust, and investment	4,432.91	16,874.76	5,936.88	6,027.91
<i>Taxes and licenses for State</i>	<i>1,535.00</i>	<i>2,186.00</i>	<i>1,984.30</i>	<i>1,902.30</i>
<i>Taxes for county</i>	<i>2,907.91</i>	<i>2,990.16</i>	<i>3,476.92</i>	<i>3,535.01</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>11,698.60</i>	<i>475.66</i>	<i>590.60</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$57,823.42	\$53,360.08	\$48,740.23	\$49,367.40
Permanent debt (except from sinking funds)	2,000.00	3,100.00	4,500.00	1,600.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,840.15	10,779.97	16,022.29	4,025.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	25,000.00	30,000.00	25,000.00
Transfers (except to sinking funds) and refunds	642.95	2,110.49	627.72	750.10
Agency, trust, and investment	4,432.91	16,874.76	5,936.88	6,027.91
Total payments	\$92,739.43	\$111,225.30	\$105,827.12	\$86,770.41
<i>Balance on hand, including funds</i>	<i>3,937.51</i>	<i>12,999.98</i>	<i>5,916.58</i>	<i>2,773.29</i>
GRAND TOTAL	\$96,676.94	\$124,225.28	\$111,743.70	\$89,543.70

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
REVENUE.	\$47,330.06	\$46,732.82	\$84,265.37	\$52,077.07
General	40,297.49	43,662.77	77,285.85	44,573.61
<i>Taxes</i>	<i>29,688.00</i>	<i>28,001.56</i>	<i>72,993.60</i>	<i>37,351.35</i>
Property, poll, and income	26,724.91	27,675.45	71,140.81	36,148.66
Corporation, bank, etc.	2,963.09	326.11	1,852.69	1,202.69
<i>Licenses and permits</i>	<i>17.60</i>	<i>26.00</i>	<i>83.60</i>	<i>139.00</i>
<i>Fines and forfeits</i>	<i>413.25</i>	<i>8.00</i>	<i>60.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>10,178.74</i>	<i>15,627.21</i>	<i>4,148.85</i>	<i>7,083.26</i>
For expenses	10,178.74	15,627.21	4,148.85	7,083.26
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	7,032.57	3,070.05	6,979.52	7,503.46
<i>Special assessments</i>	<i>—</i>	<i>66.00</i>	<i>7.10</i>	<i>—</i>
To meet expenses	—	66.00	7.10	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,659.99</i>	<i>1,270.57</i>	<i>4,517.63</i>	<i>1,881.85</i>
<i>Departmental</i>	<i>4,871.45</i>	<i>802.09</i>	<i>764.51</i>	<i>5,165.94</i>
General government	19.00	—	—	257.50
Protection of persons and property	76.24	62.89	68.35	28.89
Health and sanitation	—	—	297.46	—
Highways	10.00	—	125.00	2,084.00
Charities	4,759.08	85.12	153.00	1,893.43
Soldiers' benefits	—	72.00	—	95.00
Schools	—	288.75	75.70	772.83
Libraries	2.50	6.00	17.00	19.29
Recreation	—	—	—	—
Unclassified	4.63	287.33	28.00	5.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8.10</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	8.10
<i>Cemeteries</i>	<i>301.80</i>	<i>185.45</i>	<i>491.80</i>	<i>—</i>
<i>Interest</i>	<i>199.33</i>	<i>745.94</i>	<i>1,198.48</i>	<i>457.67</i>
On sinking funds	23.10	56.55	722.20	309.70
On trust and investment funds	176.23	689.39	476.28	147.87
All other	—	—	—	—
NON-REVENUE.	\$58,677.16	\$36,158.07	\$75,137.61	\$29,187.37
Offsets to outlays	18,853.11	3,741.32	23,414.79	4,871.72
<i>Departmental</i>	<i>18,853.11</i>	<i>3,741.32</i>	<i>23,414.79</i>	<i>4,871.72</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,400.00	29,455.37	40,001.85	20,000.00
<i>Loans, general purposes</i>	<i>1,400.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>32,000.00</i>	<i>29,200.00</i>	<i>40,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>255.37</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>1.85</i>	<i>—</i>
Transfers	23.10	—	701.99	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>23.10</i>	<i>—</i>	<i>701.99</i>	<i>—</i>
Refunds	161.00	28.03	96.33	196.51
Agency, trust, and investment	6,239.95	2,933.35	10,922.65	4,119.14
<i>Taxes and licenses for State</i>	<i>1,779.70</i>	<i>1,349.00</i>	<i>3,831.47</i>	<i>1,805.00</i>
<i>Taxes for county</i>	<i>3,453.14</i>	<i>1,263.10</i>	<i>5,643.87</i>	<i>2,280.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,007.11</i>	<i>331.25</i>	<i>1,447.31</i>	<i>84.14</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$66,183.17	\$50,474.14	\$107,680.16	\$56,948.79
Premiums	—	—	1.85	—
Municipal indebtedness	33,400.00	29,455.37	40,000.00	20,000.00
Transfers and refunds	184.10	28.03	798.32	196.51
Agency, trust, and investment	6,239.95	2,933.35	10,922.65	4,119.14
Total receipts	\$106,007.22	\$82,890.89	\$159,402.98	\$81,264.44
Balance on hand, including funds	5,865.20	605.39	16,184.19	4,158.25
GRAND TOTAL	\$111,872.42	\$83,496.28	\$175,587.17	\$85,422.69

Graded According to Population of 1930 — Continued.

PAYMENTS.	West Stockbridge POPULATION 1,124	Berkley POPULATION 1,120	Wenham POPULATION 1,119	Mendon POPULATION 1,107
Maintenance	\$42,508.86	\$40,992.05	\$68,685.89	\$49,078.22
<i>Departmental</i>	<i>41,554.89</i>	<i>40,699.80</i>	<i>67,202.76</i>	<i>49,078.22</i>
General government	3,137.17	2,620.32	4,765.98	2,824.31
Protection of persons and property	1,220.92	1,472.66	4,131.42	2,417.08
Health and sanitation	720.38	1,351.99	2,373.77	886.01
Highways	11,391.04	10,279.37	22,823.30	17,428.55
Charities	3,074.65	2,181.36	2,294.97	6,053.37
Soldiers' benefits	193.38	109.00	—	140.00
Schools	20,191.49	21,961.99	27,797.73	16,660.47
Libraries	534.06	538.35	1,688.21	905.67
Recreation	23.03	32.87	500.63	67.51
Pensions	—	—	—	—
Unclassified	1,068.27	151.89	826.75	1,695.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>954.47</i>	<i>292.25</i>	<i>1,483.13</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	995.77	1,145.03	1,747.90	433.13
<i>Loans, general purposes</i>	<i>995.77</i>	<i>1,145.03</i>	<i>1,747.90</i>	<i>433.13</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	26,666.86	7,062.63	32,424.40	7,232.07
<i>Departmental</i>	<i>26,666.86</i>	<i>7,062.63</i>	<i>30,068.10</i>	<i>7,232.07</i>
General government	60.00	—	392.64	526.05
Protection of persons and property	—	—	1,994.97	124.00
Health and sanitation	—	—	522.14	—
Highways	26,606.86	7,013.46	27,077.21	6,240.20
Charities	—	—	—	—
Schools	—	49.17	81.14	341.82
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,356.80</i>	<i>—</i>
Municipal indebtedness	28,500.00	31,200.00	43,000.00	20,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>1,300.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>27,500.00</i>	<i>30,200.00</i>	<i>40,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	23.10	—	701.99	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>23.10</i>	<i>—</i>	<i>701.99</i>	<i>—</i>
Refunds	161.00	28.03	96.33	196.51
Agency, trust, and investment	5,979.19	2,989.90	10,942.86	4,085.00
<i>Taxes and licenses for State</i>	<i>1,779.70</i>	<i>1,349.00</i>	<i>3,831.47</i>	<i>1,805.00</i>
<i>Taxes for county</i>	<i>3,453.14</i>	<i>1,253.10</i>	<i>5,645.87</i>	<i>2,280.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>746.35</i>	<i>387.80</i>	<i>1,467.52</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$43,504.63	\$42,137.08	\$70,433.79	\$49,511.35
Permanent debt (except from sinking funds)	1,000.00	1,000.00	1,300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	26,666.86	7,062.63	32,424.40	7,232.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	27,500.00	30,200.00	40,000.00	20,000.00
Transfers (except to sinking funds) and refunds	184.10	28.03	798.32	196.51
Agency, trust, and investment	5,979.19	2,989.90	10,942.86	4,085.00
Total payments	\$104,834.78	\$83,417.64	\$157,599.37	\$81,024.93
<i>Balance on hand, including funds</i>	<i>7,037.64</i>	<i>78.64</i>	<i>17,987.80</i>	<i>4,397.76</i>
GRAND TOTAL	\$111,872.42	\$83,496.28	\$175,587.17	\$85,422.69

¹ Includes \$283.52 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
REVENUE.	\$69,781.85	\$50,527.84	\$66,646.29	\$74,271.51
General	51,954.27	38,478.06	62,098.11	62,174.72
Taxes	34,261.66	28,858.72	✓ 37,972.46	52,701.34
Property, poll, and income	34,109.23	28,524.25	37,427.89	52,007.07
Corporation, bank, etc.	152.43	334.47	544.57	694.27
Licenses and permits	31.00	62.00	17.50	48.00
Fines and forfeits	28.00	140.00	90.00	2.50
Grants and gifts	17,633.61	9,417.34	24,018.15	9,422.88
For expenses	17,633.61	9,407.34	24,018.15	8,272.88
For outlays	—	10.00	—	1,150.00
All other	—	—	—	—
Commercial	17,827.58	12,049.78	4,548.18	12,096.79
Special assessments	240.92	27.26	33.02	—
To meet expenses	240.92	27.25	33.02	—
To meet outlays	—	—	—	—
Privileges	1,820.61	2,426.47	1,463.58	4,485.54
Departmental	2,371.41	7,889.23	924.77	2,025.40
General government	62.93	191.35	—	208.55
Protection of persons and property	67.81	98.52	175.45	31.87
Health and sanitation	—	151.25	—	296.95
Highways	2,075.00	5,247.50	—	56.30
Charities	48.67	603.54	147.51	—
Soldiers' benefits	111.00	115.00	315.00	—
Schools	6.00	1,449.74	57.00	1,029.73
Libraries	—	32.33	229.81	402.00
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	11,305.92	—	—	10.20
Electric light	11,305.92	—	—	—
Water	—	—	—	—
All other	—	—	—	10.20
Cemeteries	684.38	305.00	4.50	1,352.95
Interest	1,404.34	1,401.83	2,122.31	4,222.70
On sinking funds	—	—	—	—
On trust and investment funds	558.82	779.00	1,106.38	3,583.88
All other	845.52	622.83	1,015.93	638.82
NON-REVENUE.	\$53,480.04	\$38,996.73	\$49,129.94	\$65,547.07
Offsets to outlays	8,024.38	3,802.28	18,861.74	17,741.88
Departmental	7,777.90	3,802.28	18,861.74	17,741.88
Public service enterprises	246.48	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	41,000.00	30,000.00	25,000.00	20,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	41,000.00	30,000.00	25,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	533.82	663.02	957.00	2,905.84
From sinking funds	—	—	—	—
All other	533.82	663.02	957.00	2,905.84
Refunds	67.47	210.08	118.68	147.91
Agency, trust, and investment	3,854.37	4,315.35	4,192.52	24,751.44
Taxes and licenses for State	1,302.00	1,467.00	1,400.00	2,900.20
Taxes for county	1,560.00	1,800.00	1,680.00	4,080.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	992.37	1,048.35	1,112.52	17,771.24
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$77,806.23	\$54,330.12	\$85,508.03	\$92,013.39
Premiums	—	—	—	—
Municipal indebtedness	41,000.00	30,000.00	25,000.00	20,000.00
Transfers and refunds	601.29	873.10	1,075.68	3,053.75
Agency, trust, and investment	3,854.37	4,315.35	4,192.52	24,751.44
Total receipts	\$123,261.89	\$89,518.57	\$115,776.23	\$139,818.58
<i>Balance on hand, including funds</i>	<i>8,444.01</i>	<i>2,946.98</i>	<i>22,146.04</i>	<i>25,529.42</i>
GRAND TOTAL	\$131,705.90	\$92,465.55	\$137,922.27	\$165,348.00

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boylston POPULATION 1,097	Berlin POPULATION 1,075	Hubbardston POPULATION 1,010	Harvard POPULATION 987
Maintenance	\$56,879.03	\$47,039.69	\$56,203.34	\$63,660.52
<i>Departmental</i>	<i>48,617.57</i>	<i>46,216.38</i>	<i>56,128.84</i>	<i>61,645.57</i>
General government	2,076.28	3,223.07	3,777.34	6,311.02
Protection of persons and property	2,258.19	2,596.21	2,029.37	3,102.72
Health and sanitation	1,532.14	657.74	1,351.10	3,707.55
Highways	11,016.20	17,034.74	14,987.33	21,172.35
Charities	1,328.02	3,345.90	3,053.19	2,413.69
Soldiers' benefits	146.00	213.00	290.00	195.00
Schools	27,550.00	16,878.11	27,901.51	19,707.90
Libraries	1,813.95	1,089.45	1,567.11	3,611.36
Recreation	117.97	20.42	394.98	969.07
Pensions	—	—	—	—
Unclassified	778.82	1,157.74	776.91	454.91
<i>Public service enterprises</i>	<i>7,383.53</i>	<i>—</i>	<i>—</i>	<i>148.75</i>
Electric light	7,383.53	—	—	—
Water	—	—	—	—
All other	—	—	—	148.75
<i>Cemeteries</i>	<i>877.93</i>	<i>823.31</i>	<i>74.50</i>	<i>1,866.20</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,109.39	592.63	557.83	183.78
<i>Loans, general purposes</i>	<i>2,109.39</i>	<i>592.63</i>	<i>557.83</i>	<i>183.78</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	19,167.27	12,441.76	25,126.09	15,227.61
<i>Departmental</i>	<i>17,300.79</i>	<i>12,441.76</i>	<i>25,126.09</i>	<i>15,227.61</i>
General government	144.35	528.86	15.00	999.00
Protection of persons and property	218.33	100.00	—	620.69
Health and sanitation	—	115.75	—	—
Highways	10,830.29	11,226.20	24,281.89	10,968.40
Charities	—	—	—	—
Schools	6,107.82	—	248.70	386.50
Libraries	—	270.95	—	2,253.02
Recreation	—	200.00	580.50	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,866.48</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	1,866.48	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	36,200.00	25,000.00	35,000.00	20,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>32,000.00</i>	<i>25,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	533.82	663.02	957.00	2,905.84
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>533.82</i>	<i>663.02</i>	<i>957.00</i>	<i>2,905.84</i>
Refunds	67.47	210.08	118.68	147.91
Agency, trust, and investment	3,854.37	4,243.74	4,340.62	24,438.83
<i>Taxes and licenses for State</i>	<i>1,302.00</i>	<i>1,467.00</i>	<i>1,400.00</i>	<i>2,900.20</i>
<i>Taxes for county</i>	<i>1,560.00</i>	<i>1,800.00</i>	<i>1,680.00</i>	<i>4,080.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>992.37</i>	<i>976.74</i>	<i>1,260.62</i>	<i>17,458.63</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$58,988.42	\$47,632.32	\$56,761.17	\$63,844.30
Permanent debt (except from sinking funds)	4,200.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	19,167.27	12,441.76	25,126.09	15,227.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	32,000.00	25,000.00	35,000.00	20,000.00
Transfers (except to sinking funds) and refunds	601.29	873.10	1,075.68	3,053.75
Agency, trust, and investment	3,854.37	4,243.74	4,340.62	24,438.83
Total payments	\$118,811.35	\$90,190.92	\$122,303.56	\$126,564.49
<i>Balance on hand, including funds</i>	<i>12,894.55</i>	<i>2,274.63</i>	<i>15,618.71</i>	<i>38,783.51</i>
GRAND TOTAL	\$131,705.90	\$92,465.55	\$137,922.27	\$165,348.00

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
REVENUE.	\$75,519.73	\$37,692.63	\$49,055.36	\$75,114.28
General	65,123.72	35,134.43	39,960.35	66,741.12
Taxes	57,710.00	24,820.74	26,337.56	59,233.46
Property, poll, and income	54,818.85	24,510.26	25,831.92	57,983.52
Corporation, bank, etc.	2,891.15	310.48	505.64	1,249.94
Licenses and permits	29.50	—	38.00	25.00
Fines and forfeits	2,050.00	45.00	1.00	200.00
Grants and gifts	5,334.22	10,268.69	13,583.79	7,282.66
For expenses	5,334.22	10,268.69	13,583.79	7,282.66
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	10,396.01	2,558.20	9,095.01	8,373.16
Special assessments	31.50	—	51.00	374.77
To meet expenses	31.50	—	51.00	374.77
To meet outlays	—	—	—	—
Privileges	4,754.40	1,582.86	2,529.75	3,329.53
Departmental	2,565.76	810.06	2,935.25	1,815.99
General government	77.00	322.25	54.00	208.00
Protection of persons and property	192.47	16.90	147.59	7.62
Health and sanitation . . . . .	.50	—	—	—
Highways	—	26.25	1,999.92	.75
Charities	—	286.98	—	752.89
Soldiers' benefits	285.00	—	408.74	—
Schools	1,984.75	141.85	325.00	827.73
Libraries	26.04	13.83	—	19.00
Recreation	—	—	—	—
Unclassified	—	2.00	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	383.00	49.00	1,088.00	619.31
Interest	2,661.35	116.28	2,491.01	2,233.56
On sinking funds	—	—	—	—
On trust and investment funds	1,980.44	17.89	2,053.94	924.58
All other	680.91	98.39	437.07	1,308.98
NON-REVENUE.	\$95,919.31	\$25,413.45	\$16,171.05	\$87,355.46
Offsets to outlays	53,931.84	5,965.00	24.88	25,448.44
Departmental	53,931.84	5,965.00	24.88	25,448.44
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	30,000.00	14,000.00	10,000.00	48,500.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	14,000.00	10,000.00	48,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	273.58	250.75	897.14	400.00
From sinking funds	—	—	—	—
All other	273.58	250.75	897.14	400.00
Refunds	101.28	1,038.46	179.53	66.04
Agency, trust, and investment	11,612.61	4,159.24	5,069.50	12,940.98
Taxes and licenses for State	3,253.00	1,347.00	1,525.00	2,125.00
Taxes for county	4,765.02	2,356.68	1,993.44	2,990.16
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,574.59	455.56	1,551.06	7,825.82
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$129,451.57	\$43,657.63	\$49,080.24	\$100,562.72
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	14,000.00	10,000.00	48,500.00
Transfers and refunds	374.86	1,289.21	1,076.67	466.04
Agency, trust, and investment	11,612.61	4,159.24	5,069.50	12,940.98
Total receipts	\$171,439.04	\$63,106.08	\$65,226.41	\$162,469.74
Balance on hand, including funds	22,880.83	3,334.57	16,855.31	2,991.42
GRAND TOTAL	\$194,319.87	\$66,440.65	\$82,081.72	\$165,461.16

Graded According to Population of 1930 — Continued.

PAYMENTS.	Topsfield POPULATION 986	Gill POPULATION 983	Ashby POPULATION 982	Sherborn POPULATION 943
Maintenance	\$65,601.83	\$31,294.90	\$52,968.16	\$56,697.42
<i>Departmental</i>	<i>64,294.26</i>	<i>31,216.70</i>	<i>51,333.15</i>	<i>56,156.35</i>
General government	4,481.87	1,672.91	2,419.60	4,817.79
Protection of persons and property	4,295.45	378.23	1,645.29	2,272.79
Health and sanitation	1,452.91	1,295.10	1,335.21	770.53
Highways	21,332.87	8,505.85	16,649.12	17,395.74
Charities	2,438.02	2,739.99	3,318.35	4,583.26
Soldiers' benefits	600.00	—	536.44	—
Schools	27,130.63	15,505.76	23,892.33	18,998.89
Libraries	727.11	849.71	868.48	4,399.32
Recreation	621.24	17.28	266.06	422.78
Pensions	—	—	—	—
Unclassified	1,214.16	251.87	402.27	1,494.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,257.57</i>	<i>78.20</i>	<i>1,635.01</i>	<i>1,539.07</i>
<i>Administration of trust funds</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>8.00</i>
Interest	325.01	648.75	683.84	1,341.82
<i>Loans, general purposes</i>	<i>325.01</i>	<i>648.75</i>	<i>683.84</i>	<i>1,341.82</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	67,255.19	8,976.51	1,650.64	40,986.58
<i>Departmental</i>	<i>66,600.51</i>	<i>7,952.76</i>	<i>1,650.64</i>	<i>40,986.58</i>
General government	—	—	—	—
Protection of persons and property	—	—	700.00	—
Health and sanitation	442.68	—	—	—
Highways	64,222.43	7,918.56	622.98	39,486.58
Charities	—	—	—	—
Schools	1,770.40	34.20	227.66	1,500.00
Libraries	—	—	—	—
Recreation	165.00	—	100.00	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>654.68</i>	<i>1,023.75</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	15,800.00	11,200.00	51,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,800.00</i>	<i>1,200.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>14,000.00</i>	<i>10,000.00</i>	<i>51,200.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	273.58	250.75	897.14	400.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>273.58</i>	<i>250.75</i>	<i>897.14</i>	<i>400.00</i>
Refunds	101.28	1,038.46	179.53	66.04
Agency, trust, and investment	12,615.19	4,167.88	4,958.22	12,353.56
<i>Taxes and licenses for State</i>	<i>8,253.00</i>	<i>1,347.00</i>	<i>1,525.00</i>	<i>2,125.00</i>
<i>Taxes for county</i>	<i>4,785.02</i>	<i>2,366.68</i>	<i>1,993.44</i>	<i>2,990.16</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,577.17</i>	<i>464.20</i>	<i>1,439.78</i>	<i>7,238.40</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$65,926.84	\$31,943.65	\$53,652.00	\$58,039.24
Permanent debt (except from sinking funds)	—	1,800.00	1,200.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	67,255.19	8,976.51	1,650.64	40,986.58
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	14,000.00	10,000.00	51,200.00
Transfers (except to sinking funds) and refunds	374.86	1,289.21	1,076.67	466.04
Agency, trust, and investment	12,615.19	4,167.88	4,958.22	12,353.56
Total payments	\$176,172.08	\$62,177.25	\$72,537.53	\$163,045.42
<i>Balance on hand, including funds</i>	<i>18,147.79</i>	<i>4,263.40</i>	<i>9,544.19</i>	<i>2,415.74</i>
GRAND TOTAL	\$194,319.87	\$66,440.65	\$82,081.72	\$165,461.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
REVENUE.	\$39,760.53	\$39,247.68	\$45,790.94	\$50,293.04
General	36,236.63	32,522.64	40,286.93	38,365.80
<i>Taxes</i>	<i>21,328.65</i>	<i>26,263.05</i>	<i>26,150.37</i>	<i>27,702.25</i>
Property, poll, and income	20,934.95	25,340.32	25,593.63	27,278.88
Corporation, bank, etc.	393.70	922.73	556.74	423.37
<i>Licenses and permits</i>	<i>11.00</i>	<i>76.00</i>	<i>24.00</i>	<i>39.50</i>
<i>Fines and forfeits</i>	<i>427.80</i>	<i>1,075.00</i>	<i>30.00</i>	<i>53.10</i>
<i>Grants and gifts</i>	<i>14,469.18</i>	<i>5,108.59</i>	<i>14,082.56</i>	<i>10,570.95</i>
For expenses	14,469.18	5,108.59	14,082.56	10,570.95
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	3,523.90	6,725.04	5,504.01	11,927.24
<i>Special assessments</i>	<i>36.50</i>	<i>86.75</i>	<i>23.00</i>	—
To meet expenses	36.50	86.75	23.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>762.62</i>	<i>1,448.37</i>	<i>1,473.02</i>	<i>1,598.79</i>
<i>Departmental</i>	<i>1 325.20</i>	<i>2,180.53</i>	<i>2,333.22</i>	<i>2,674.79</i>
General government	96.65	18.55	87.50	133.05
Protection of persons and property	99.65	35.97	12.23	61.51
Health and sanitation	—	—	—	—
Highways	10.90	489.74	—	—
Charities	—	1,188.90	835.76	978.44
Soldiers' benefits	95.00	48.00	—	—
Schools	—	205.07	1,367.73	1,425.41
Libraries	22.00	81.80	—	71.38
Recreation	—	—	10.00	—
Unclassified	1 1.00	112.50	20.00	5.00
<i>Public service enterprises</i>	—	<i>2,368.48</i>	—	—
Electric light	—	—	—	—
Water	—	2,368.48	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>328.67</i>	<i>112.75</i>	—	—
<i>Interest</i>	<i>2,070.91</i>	<i>528.16</i>	<i>1,674.77</i>	<i>7,653.66</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,435.79	53.89	784.37	6,689.66
All other	635.12	474.27	890.40	964.00
NON-REVENUE.	\$78,332.98	\$27,074.34	\$28,839.51	\$21,759.64
Offsets to outlays	1,504.00	—	4,500.00	—
<i>Departmental</i>	<i>1,504.00</i>	—	<i>4,500.00</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	68,143.05	23,000.00	17,465.68	10,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	<i>58,000.00</i>	<i>2,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>21,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>2,465.68</i>	—
<i>Premiums</i>	<i>143.05</i>	—	—	—
Transfers	3,318.73	—	3,083.95	7,782.12
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	3,318.73	—	3,083.95	7,782.12
Refunds	183.65	72.60	85.89	285.53
Agency, trust, and investment	5,183.55	4,001.74	3,703.99	3,691.99
<i>Taxes and licenses for State</i>	<i>1,259.90</i>	<i>1,555.00</i>	<i>1,339.20</i>	<i>1,316.00</i>
<i>Taxes for county</i>	<i>2,827.88</i>	<i>2,040.00</i>	<i>2,356.68</i>	<i>2,356.68</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,095.77</i>	<i>406.74</i>	<i>8.11</i>	<i>19.31</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$41,264.53	\$39,247.68	\$50,290.94	\$50,293.04
Premiums	143.05	—	—	—
Municipal indebtedness	68,000.00	23,000.00	17,465.68	10,000.00
Transfers and refunds	3,502.38	72.60	3,169.84	8,067.65
Agency, trust, and investment	5,183.55	4,001.74	3,703.99	3,691.99
Total receipts	\$118,093.51	\$66,322.02	\$74,630.45	\$72,052.68
Balance on hand, including funds	4,473.48	3,807.64	4,225.47	6,093.45
GRAND TOTAL	\$122,566.99	\$70,129.66	\$78,855.92	\$78,146.13

1 Includes \$1 from administration of trust funds. See "Unclassified."

Graded According to Population of 1930 — Continued.

PAYMENTS.	Southampton POPULATION 931	East Brookfield POPULATION 926	Conway POPULATION 900	Bernardston POPULATION 893
Maintenance	\$35,683.28	\$37,385.03	\$49,590.80	\$40,434.17
<i>Departmental</i>	<i>34,842.61</i>	<i>34,609.67</i>	<i>49,547.60</i>	<i>40,283.62</i>
General government	3,273.10	2,497.88	2,576.21	3,378.36
Protection of persons and property	1,911.55	1,806.27	970.05	832.73
Health and sanitation	468.15	756.07	516.31	1,084.70
Highways	8,614.22	7,843.63	10,944.77	9,055.16
Charities	1,323.35	4,050.89	4,117.75	2,527.49
Soldiers' benefits	100.00	150.31	374.74	826.00
Schools	18,004.55	16,098.06	29,018.78	19,823.26
Libraries	696.37	851.46	—	1,051.97
Recreation	99.28	18.85	492.45	1,200.57
Pensions	—	—	—	—
Unclassified	352.04	536.25	536.54	503.38
<i>Public service enterprises</i>	<i>11.00</i>	<i>2,454.81</i>	—	—
Electric light	—	—	—	—
Water	—	2,454.81	—	—
All other	11.00	—	—	—
<i>Cemeteries</i>	<i>828.67</i>	<i>320.55</i>	<i>43.20</i>	—
<i>Administration of trust funds</i>	<i>1.00</i>	—	—	150.55
Interest	232.77	607.37	715.34	117.41
<i>Loans, general purposes</i>	<i>232.77</i>	<i>361.12</i>	<i>715.34</i>	<i>117.41</i>
<i>Loans, public service enterprises</i>	—	<i>246.25</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	53,043.94	3,369.63	9,860.36	1,929.59
<i>Departmental</i>	<i>3,882.24</i>	—	<i>9,860.36</i>	<i>1,929.59</i>
General government	69.30	—	—	625.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,812.94	—	9,860.36	1,000.00
Charities	—	—	—	—
Schools	—	—	—	304.59
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>49,161.70</i>	<i>3,369.63</i>	—	—
Electric light	—	—	—	—
Water	49,161.70	3,369.63	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	10,000.00	18,000.00	11,000.00	15,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	3,000.00	1,000.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	3,318.73	—	3,083.95	7,782.12
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>3,318.73</i>	—	<i>3,083.95</i>	<i>7,782.12</i>
Refunds	183.65	72.60	85.89	285.53
Agency, trust, and investment	5,108.55	4,044.64	4,405.16	3,916.08
<i>Taxes and licenses for State</i>	<i>1,259.90</i>	<i>1,555.00</i>	<i>1,339.20</i>	<i>1,316.00</i>
<i>Taxes for county</i>	<i>2,827.88</i>	<i>2,040.00</i>	<i>2,356.68</i>	<i>2,356.68</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,020.77</i>	<i>449.64</i>	<i>709.28</i>	<i>243.40</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$35,916.05	\$37,992.40	\$50,306.14	\$40,551.58
Permanent debt (except from sinking funds)	—	3,000.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	53,043.94	3,369.63	9,860.36	1,929.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	15,000.00	10,000.00	15,000.00
Transfers (except to sinking funds) and refunds	3,502.38	72.60	3,169.84	8,067.65
Agency, trust, and investment	5,108.55	4,044.64	4,405.16	3,916.08
Total payments	\$107,570.92	\$63,479.27	\$78,741.50	\$69,464.90
<i>Balance on hand, including funds</i>	<i>14,996.07</i>	<i>6,650.39</i>	<i>114.42</i>	<i>8,681.23</i>
GRAND TOTAL	\$122,566.99	\$70,129.66	\$78,855.92	\$78,146.13

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
REVENUE.	\$47,256.32	\$54,001.99	\$59,208.56	\$63,505.84
General	41,992.83	45,935.58	55,414.50	56,868.64
<i>Taxes</i>	<i>25,501.06</i>	<i>31,077.07</i>	<i>38,829.98</i>	<i>36,401.96</i>
Property, poll, and income	24,790.44	30,309.41	37,527.23	35,729.48
Corporation, bank, etc.	710.62	767.66	1,302.75	672.48
<i>Licenses and permits</i>	<i>620.50</i>	<i>47.00</i>	<i>25.18</i>	<i>15.00</i>
<i>Fines and forfeits</i>	<i>30.00</i>	<i>—</i>	<i>52.67</i>	<i>—</i>
<i>Grants and gifts</i>	<i>15,841.27</i>	<i>14,811.51</i>	<i>16,506.67</i>	<i>20,451.68</i>
For expenses	15,841.27	14,811.51	16,506.67	18,451.68
For outlays	—	—	—	2,000.00
All other	—	—	—	—
Commercial	5,263.49	8,066.41	3,794.06	6,637.20
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,052.36</i>	<i>1,441.43</i>	<i>2,631.94</i>	<i>2,932.89</i>
<i>Departmental</i>	<i>1,777.72</i>	<i>4,823.73</i>	<i>502.43</i>	<i>1,126.15</i>
General government	—	178.00	155.55	289.00
Protection of persons and property	34.95	22.43	38.56	17.91
Health and sanitation	—	—	—	6.55
Highways	8.13	1,100.00	39.37	12.35
Charities	522.13	—	49.33	10.06
Soldiers' benefits	18.80	190.00	88.00	—
Schools	1,175.19	3,325.30	120.00	728.55
Libraries	9.76	8.00	—	53.79
Recreation	8.76	—	—	—
Unclassified	—	—	11.62	8.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>655.63</i>	<i>726.59</i>	<i>98.00</i>	<i>—</i>
<i>Interest</i>	<i>777.78</i>	<i>1,074.66</i>	<i>561.69</i>	<i>2,578.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	346.64	649.45	9.38	2,081.51
All other	431.14	425.21	552.31	496.65
NON-REVENUE.	\$45,585.61	\$41,169.89	\$47,512.22	\$42,363.61
Offsets to outlays	9,000.00	9,400.84	14,225.00	13,239.79
<i>Departmental</i>	<i>9,000.00</i>	<i>9,400.84</i>	<i>14,225.00</i>	<i>13,239.79</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,400.00	25,000.00	25,000.00	20,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,400.00</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	81.65	787.23	2,127.39	3,619.22
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	81.65	787.23	2,127.39	3,619.22
Refunds	275.50	198.12	42.04	205.60
Agency, trust, and investment	5,828.46	5,783.70	6,117.79	5,299.00
<i>Taxes and licenses for State</i>	<i>1,478.00</i>	<i>1,774.00</i>	<i>1,951.00</i>	<i>1,789.00</i>
<i>Taxes for county</i>	<i>3,480.47</i>	<i>2,686.28</i>	<i>3,998.37</i>	<i>3,366.68</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>869.99</i>	<i>1,323.42</i>	<i>168.42</i>	<i>143.32</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$56,256.32	\$63,402.83	\$73,433.56	\$76,745.63
Premiums	—	—	—	—
Municipal indebtedness	30,400.00	25,000.00	25,000.00	20,000.00
Transfers and refunds	357.15	985.35	2,169.43	3,824.82
Agency, trust, and investment	5,828.46	5,783.70	6,117.79	5,299.00
Total receipts	\$92,841.93	\$95,171.88	\$106,720.78	\$105,869.45
Balance on hand, including funds	4,041.59	4,312.85	12,429.34	11,458.83
GRAND TOTAL	\$96,883.52	\$99,484.73	\$119,150.12	\$117,328.28

Graded According to Population of 1930 — Continued.

PAYMENTS.	Granby POPULATION 891	Brimfield POPULATION 884	New Marlborough POPULATION 864	Ashfield POPULATION 860
Maintenance	\$43,254.36	\$50,572.36	\$46,800.55	\$49,951.98
<i>Departmental</i>	<i>42,601.98</i>	<i>49,494.41</i>	<i>46,294.85</i>	<i>49,951.98</i>
General government	1,974.60	3,406.79	1,944.94	2,909.61
Protection of persons and property	598.13	1,692.02	334.44	876.30
Health and sanitation	997.48	790.89	1,547.49	1,972.47
Highways	13,878.93	12,393.98	16,646.69	17,228.97
Charities	961.86	2,368.88	2,734.75	438.49
Soldiers' benefits	848.50	240.00	120.00	—
Schools	22,170.26	26,515.63	21,065.19	23,897.23
Libraries	676.01	984.34	576.06	1,462.24
Recreation	26.93	171.46	22.51	111.37
Pensions	—	—	—	—
Unclassified	469.78	930.42	1,302.78	1,055.30
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>652.88</i>	<i>1,077.95</i>	<i>505.70</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	728.58	551.88	787.50	493.05
<i>Loans, general purposes</i>	<i>728.58</i>	<i>551.88</i>	<i>787.50</i>	<i>493.05</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	12,097.46	10,462.34	22,086.25	24,951.11
<i>Departmental</i>	<i>12,097.46</i>	<i>10,462.34</i>	<i>22,086.25</i>	<i>24,951.11</i>
General government	—	70.00	130.00	—
Protection of persons and property	—	—	—	213.18
Health and sanitation	—	—	—	—
Highways	12,007.54	10,016.04	20,684.59	24,737.93
Charities	—	—	—	—
Schools	89.92	289.17	1,271.66	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	87.13	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,400.00	25,000.00	33,000.00	20,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>33,400.00</i>	<i>25,000.00</i>	<i>33,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	81.65	787.23	2,127.39	3,619.22
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>81.65</i>	<i>787.23</i>	<i>2,127.39</i>	<i>3,619.22</i>
Refunds	275.50	198.12	42.04	205.60
Agency, trust, and investment	5,663.35	5,869.08	6,122.17	7,422.89
<i>Taxes and licenses for State</i>	<i>1,478.00</i>	<i>1,774.00</i>	<i>1,951.00</i>	<i>1,789.00</i>
<i>Taxes for county</i>	<i>3,480.47</i>	<i>2,686.28</i>	<i>3,998.37</i>	<i>3,366.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>704.88</i>	<i>1,408.80</i>	<i>172.80</i>	<i>2,267.21</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$43,982.94	\$51,124.24	\$47,588.05	\$50,445.03
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,097.46	10,462.34	22,086.25	24,951.11
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	33,400.00	25,000.00	33,000.00	20,000.00
Transfers (except to sinking funds) and refunds	357.15	985.35	2,169.43	3,824.82
Agency, trust, and investment	5,663.35	5,869.08	6,122.17	7,422.89
Total payments	\$95,500.90	\$93,441.01	\$110,965.90	\$106,643.85
<i>Balance on hand, including funds</i>	<i>1,382.62</i>	<i>6,043.72</i>	<i>8,184.22</i>	<i>10,684.43</i>
GRAND TOTAL	\$96,883.52	\$99,484.73	\$119,150.12	\$117,328.28

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellfleet POPULATION 823	Charlemont POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
REVENUE.	\$50,326.75	\$41,339.02	\$53,209.02	\$46,053.86
General	42,776.97	35,057.80	47,152.44	39,379.12
<i>Taxes</i>	<i>36,420.43</i>	<i>23,802.78</i>	<i>40,922.64</i>	<i>27,476.62</i>
Property, poll, and income	35,932.21	23,396.56	40,421.77	27,198.42
Corporation, bank, etc.	488.22	406.22	500.87	278.20
<i>Licenses and permits</i>	<i>138.00</i>	<i>215.50</i>	<i>119.00</i>	<i>54.00</i>
<i>Fines and forfeits</i>	<i>22.50</i>	<i>15.00</i>	<i>25.00</i>	<i>22.00</i>
<i>Grants and gifts</i>	<i>6,196.04</i>	<i>11,024.52</i>	<i>6,085.80</i>	<i>11,826.50</i>
For expenses	6,196.04	11,024.52	6,085.80	11,526.50
For outlays	—	—	—	300.00
<i>All other</i>	—	—	—	—
Commercial	7,549.78	6,281.22	6,056.58	6,674.74
<i>Special assessments</i>	<i>170.00</i>	—	<i>211.75</i>	<i>321.63</i>
To meet expenses	170.00	—	211.75	321.63
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,504.10</i>	<i>1,852.54</i>	<i>2,641.98</i>	<i>1,940.64</i>
<i>Departmental</i>	<i>3,509.99</i>	<i>3,793.17</i>	<i>2,859.30</i>	<i>2,736.23</i>
General government	—	389.00	132.15	103.70
Protection of persons and property	333.93	58.59	102.38	160.25
Health and sanitation	—	100.71	65.05	10.71
Highways	—	160.13	—	56.40
Charities	265.70	1,244.78	702.02	107.00
Soldiers' benefits	206.00	—	—	190.00
Schools	2,644.76	1,798.92	1,836.70	2,091.85
Libraries	59.60	16.54	—	16.32
Recreation	—	—	—	—
Unclassified	—	24.50	21.00	—
<i>Public service enterprises</i>	—	—	—	<i>14.85</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	14.85
<i>Cemeteries</i>	<i>960.46</i>	—	—	<i>310.52</i>
<i>Interest</i>	<i>405.23</i>	<i>635.51</i>	<i>343.55</i>	<i>1,350.87</i>
On sinking funds	—	—	—	—
On trust and investment funds	100.00	222.01	—	856.47
All other	305.23	413.50	343.55	494.40
NON-REVENUE.	\$39,795.06	\$14,698.00	\$36,799.70	\$29,025.05
Offsets to outlays	340.00	2,997.43	—	7,338.51
<i>Departmental</i>	<i>340.00</i>	<i>2,997.43</i>	—	<i>7,338.51</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	31,000.00	4,000.00	28,951.61	15,000.00
<i>Loans, general purposes</i>	<i>5,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>26,000.00</i>	<i>4,000.00</i>	<i>27,000.00</i>	<i>15,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	<i>1,951.61</i>	—
<i>Premiums</i>	—	—	—	—
Transfers	100.00	2,604.13	22.00	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	100.00	2,604.13	22.00	—
Refunds	113.89	176.03	53.59	198.80
Agency, trust, and investment	8,241.17	4,920.41	7,772.50	6,487.74
<i>Taxes and licenses for State</i>	<i>1,799.13</i>	<i>1,645.40</i>	<i>2,107.00</i>	<i>1,513.00</i>
<i>Taxes for county</i>	<i>4,451.82</i>	<i>3,030.01</i>	<i>5,564.75</i>	<i>2,040.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,990.22</i>	<i>245.00</i>	<i>100.75</i>	<i>2,934.74</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$50,666.75	\$44,336.45	\$53,209.02	\$53,392.37
Premiums	—	—	—	—
Municipal indebtedness	31,000.00	4,000.00	28,951.61	15,000.00
Transfers and refunds	213.89	2,780.16	75.59	198.80
Agency, trust, and investment	8,241.17	4,920.41	7,772.50	6,487.74
Total receipts	\$90,121.81	\$56,037.02	\$90,008.72	\$75,078.91
Balance on hand, including funds	1,817.05	13,173.11	337.12	3,417.25
GRAND TOTAL	\$91,938.86	\$69,210.13	\$90,345.84	\$78,496.16

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wellfleet POPULATION 823	Charlemont POPULATION 816	Brewster POPULATION 769	Bolton POPULATION 764
Maintenance	\$49,910.55	\$39,626.29	\$51,639.98	\$43,135.26
<i>Departmental</i>	<i>48,850.09</i>	<i>39,578.29</i>	<i>51,639.98</i>	<i>42,570.31</i>
General government	6,447.19	2,932.36	5,165.80	2,110.68
Protection of persons and property	3,263.38	616.90	3,463.09	2,442.18
Health and sanitation	2,962.30	1,254.05	3,297.58	673.23
Highways	11,673.93	10,982.03	12,491.25	13,970.34
Charities	2,672.21	4,111.08	5,368.17	2,987.91
Soldiers' benefits	261.41	—	—	250.00
Schools	18,712.00	19,246.18	20,583.92	18,180.59
Libraries	557.67	241.83	400.00	940.39
Recreation	145.83	17.27	370.99	200.07
Pensions	—	—	—	—
Unclassified	2,154.17	176.59	499.18	814.92
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7.43</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	7.43
<i>Cemeteries</i>	<i>1,060.46</i>	<i>48.00</i>	<i>—</i>	<i>532.52</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
Interest	618.11	106.67	1,007.99	360.82
<i>Loans, general purposes</i>	<i>618.11</i>	<i>106.67</i>	<i>1,007.99</i>	<i>360.82</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,986.13	3,996.57	809.85	12,128.69
<i>Departmental</i>	<i>10,986.13</i>	<i>3,996.57</i>	<i>809.85</i>	<i>12,128.69</i>
General government	169.14	—	289.85	60.00
Protection of persons and property	1,600.00	—	—	1,432.87
Health and sanitation	—	—	520.00	—
Highways	2,105.49	3,996.57	—	10,397.37
Charities	—	—	—	—
Schools	923.10	—	—	238.45
Libraries	40.00	—	—	—
Recreation	6,148.40	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	19,000.00	5,000.00	29,000.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>19,000.00</i>	<i>4,000.00</i>	<i>27,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	100.00	2,604.13	22.00	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>100.00</i>	<i>2,604.13</i>	<i>22.00</i>	<i>—</i>
Refunds	113.89	176.03	53.59	198.80
Agency, trust, and investment	8,580.28	4,929.51	7,772.50	6,820.75
<i>Taxes and licenses for State</i>	<i>1,799.13</i>	<i>1,645.40</i>	<i>2,107.00</i>	<i>1,513.00</i>
<i>Taxes for county</i>	<i>4,451.82</i>	<i>3,030.01</i>	<i>5,564.75</i>	<i>2,040.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,329.33</i>	<i>254.10</i>	<i>100.75</i>	<i>3,267.75</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$50,528.66	\$39,732.96	\$52,647.97	\$43,496.08
Permanent debt (except from sinking funds)	—	1,000.00	2,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,986.13	3,996.57	809.85	12,128.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	19,000.00	4,000.00	27,000.00	15,000.00
Transfers (except to sinking funds) and refunds	213.89	2,780.16	75.59	198.80
Agency, trust, and investment	8,580.28	4,929.51	7,772.50	6,820.75
Total payments	\$89,308.96	\$56,439.20	\$90,305.91	\$77,644.32
Balance on hand, including funds	2,629.90	12,770.93	39.93	851.84
GRAND TOTAL	\$91,938.86	\$69,210.13	\$90,345.84	\$78,496.16

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
REVENUE.	\$53,423.54	\$55,032.92	\$73,790.07	\$39,621.37
General	44,830.46	50,797.79	54,368.38	35,571.38
Taxes	31,273.49	42,043.30	40,044.39	22,534.08
Property, poll, and income	30,963.72	39,861.99	39,546.80	22,159.51
Corporation, bank, etc.	309.77	2,181.31	497.59	374.57
Licenses and permits	55.75	71.00	14.00	15.00
Fines and forfeits	—	63.50	20.00	—
Grants and gifts	13,501.22	8,619.99	14,289.99	13,022.30
For expenses	13,501.22	8,619.99	14,289.99	12,972.30
For outlays	—	—	—	50.00
All other	—	—	—	—
Commercial	8,593.08	4,235.13	19,421.69	4,049.99
Special assessments	—	379.76	—	—
To meet expenses	—	379.76	—	—
To meet outlays	—	—	—	—
Privileges	1,203.13	1,253.35	1,834.24	1,905.92
Departmental	4,870.05	1,575.92	4,315.71	1,130.37
General government	295.01	481.00	289.40	16.00
Protection of persons and property	32.35	99.32	34.95	81.30
Health and sanitation	—	260.71	136.94	46.75
Highways	3,292.81	—	3,381.02	—
Charities	703.39	—	—	—
Soldiers' benefits	211.00	140.00	—	48.00
Schools	324.06	577.13	455.40	908.07
Libraries	—	7.03	18.00	.25
Recreation	—	—	—	—
Unclassified	11.43	10.73	—	30.00
Public service enterprises	—	—	11,172.05	—
Electric light	—	—	11,172.05	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	177.53	111.75	517.69	212.10
Interest	2,342.37	914.35	1,582.00	801.60
On sinking funds	—	—	—	—
On trust and investment funds	1,845.98	8.55	849.41	137.31
All other	496.39	905.80	732.59	664.29
NON-REVENUE.	\$42,714.77	\$65,681.51	\$49,998.89	\$45,326.16
Offsets to outlays	11,332.76	23,735.37	14,010.06	12,200.00
Departmental	10,932.76	23,735.37	12,991.16	12,200.00
Public service enterprises	—	—	1,018.90	—
Cemeteries	400.00	—	—	—
Municipal indebtedness	25,000.00	36,000.00	30,000.00	23,000.00
Loans, general purposes	—	8,000.00	—	6,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	25,000.00	28,000.00	30,000.00	17,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,768.63	—	—	3,562.32
From sinking funds	—	—	—	—
All other	1,768.63	—	—	3,562.32
Refunds	504.80	621.60	48.24	89.73
Agency, trust, and investment	4,108.58	5,324.54	5,940.59	6,474.11
Taxes and licenses for State	1,525.00	1,743.00	1,736.00	1,007.00
Taxes for county	2,040.00	3,311.36	2,400.00	1,343.14
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	543.58	270.18	1,804.59	4,123.97
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$64,756.30	\$78,768.29	\$87,800.13	\$51,821.37
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	36,000.00	30,000.00	23,000.00
Transfers and refunds	2,273.43	621.60	48.24	3,652.05
Agency, trust, and investment	4,108.58	5,324.54	5,940.59	6,474.11
Total receipts	\$96,138.31	\$120,714.43	\$123,788.96	\$84,947.53
Balance on hand, including funds	9,023.83	10,125.23	13,872.14	3,619.65
GRAND TOTAL	\$105,162.14	\$130,839.66	\$137,661.10	\$88,567.18

Graded According to Population of 1930 — Continued.

PAYMENTS.	Royalston POPULATION 744	Halifax POPULATION 728	Princeton POPULATION 717	Hampden POPULATION 684
Maintenance	\$48,468.90	\$40,753.32	\$67,221.30	\$30,948.42
<i>Departmental</i>	<i>48,064.10</i>	<i>40,609.07</i>	<i>58,292.23</i>	<i>30,480.87</i>
General government	2,519.23	3,743.47	3,406.72	1,769.09
Protection of persons and property	2,070.34	4,322.08	1,368.30	824.38
Health and sanitation	1,707.03	1,647.60	1,669.99	740.02
Highways	19,050.22	13,234.80	21,556.66	7,322.52
Charities	4,598.97	331.18	2,497.69	1,098.16
Soldiers' benefits	320.67	146.00	—	48.00
Schools	15,967.05	15,614.60	23,117.33	16,993.19
Libraries	549.92	485.83	692.10	706.90
Recreation	100.98	113.59	106.75	39.31
Pensions	—	—	—	—
Unclassified	1,179.69	869.92	3,876.69	939.30
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>7,935.08</i>	<i>—</i>
Electric light	—	—	7,935.08	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>394.80</i>	<i>244.25</i>	<i>993.99</i>	<i>467.55</i>
<i>Administration of trust funds</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	615.73	1,233.34	1,044.93	800.77
<i>Loans, general purposes</i>	<i>615.73</i>	<i>1,233.34</i>	<i>921.18</i>	<i>800.77</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>123.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	16,061.97	42,697.38	21,464.72	25,661.98
<i>Departmental</i>	<i>16,061.97</i>	<i>41,867.13</i>	<i>19,568.64</i>	<i>25,661.98</i>
General government	54.00	481.00	83.30	—
Protection of persons and property	1,207.06	4,395.00	998.75	100.00
Health and sanitation	—	—	—	—
Highways	13,488.40	36,991.13	18,431.66	15,534.94
Charities	—	—	—	—
Schools	1,187.51	—	54.93	—
Libraries	—	—	—	—
Recreation	125.00	—	—	—
Unclassified	—	—	—	10,027.04
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>1,896.08</i>	<i>—</i>
Electric light	—	—	1,896.08	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>830.25</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	32,000.00	34,500.00	20,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>4,000.00</i>	<i>4,500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>28,000.00</i>	<i>30,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,768.63	—	—	3,562.32
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,768.63</i>	<i>—</i>	<i>—</i>	<i>3,562.32</i>
Refunds	504.80	621.60	48.24	89.73
Agency, trust, and investment	4,053.76	5,333.09	6,203.54	3,415.10
<i>Taxes and licenses for State</i>	<i>1,525.00</i>	<i>1,743.00</i>	<i>1,736.00</i>	<i>1,007.00</i>
<i>Taxes for county</i>	<i>2,040.00</i>	<i>3,311.36</i>	<i>2,400.00</i>	<i>1,343.14</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>488.76</i>	<i>278.73</i>	<i>2,067.54</i>	<i>1,064.96</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$49,084.63	\$41,986.66	\$68,266.23	\$31,749.19
Permanent debt (except from sinking funds)	—	4,000.00	4,500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,061.97	42,697.38	21,464.72	25,661.98
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	28,000.00	30,000.00	20,000.00
Transfers (except to sinking funds) and refunds	2,273.43	621.60	48.24	3,652.05
Agency, trust, and investment	4,053.76	5,333.09	6,203.54	3,415.10
Total payments	\$96,473.79	\$122,638.73	\$130,482.73	\$84,478.32
<i>Balance on hand, including funds</i>	<i>8,688.35</i>	<i>8,200.93</i>	<i>7,178.37</i>	<i>4,088.86</i>
GRAND TOTAL	\$105,162.14	\$130,839.66	\$137,661.10	\$88,567.18

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leverett POPULATION 677	Granville POPULATION 674	Becket POPULATION 672	Paxton POPULATION 672
REVENUE.	\$28,345.49	\$54,515.29	\$41,738.12	\$57,769.68
General	25,845.79	51,252.44	36,920.49	43,999.78
<i>Taxes</i>	<i>13,058.45</i>	<i>33,318.15</i>	<i>23,875.15</i>	<i>30,642.69</i>
Property, poll, and income	12,779.36	32,626.15	22,998.81	30,431.89
Corporation, bank, etc.	279.09	692.00	876.34	210.70
<i>Licenses and permits</i>	<i>3.00</i>	<i>—</i>	<i>58.50</i>	<i>74.50</i>
<i>Fines and forfeits</i>	<i>9.10</i>	<i>—</i>	<i>175.98</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>12,758.04</i>	<i>17,934.29</i>	<i>12,810.86</i>	<i>13,257.69</i>
For expenses	12,758.04	17,934.29	12,785.86	13,257.69
For outlays	—	—	25.00	—
All other	17.20	—	—	—
Commercial	2,499.70	3,262.85	4,817.63	13,769.90
<i>Special assessments</i>	<i>—</i>	<i>13.00</i>	<i>—</i>	<i>29.25</i>
To meet expenses	—	13.00	—	29.25
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,020.97</i>	<i>1,526.16</i>	<i>1,310.50</i>	<i>1,401.66</i>
<i>Departmental</i>	<i>1,038.63</i>	<i>1,178.79</i>	<i>2,133.54</i>	<i>456.19</i>
General government	—	310.00	6.00	15.50
Protection of persons and property	—	58.17	98.17	15.69
Health and sanitation	—	—	—	60.00
Highways	—	103.00	140.97	—
Charities	1,038.63	—	396.54	—
Soldiers' benefits	—	178.00	72.00	184.00
Schools	—	501.51	1,410.86	167.00
Libraries	—	28.11	—	14.00
Recreation	—	—	—	—
Unclassified	—	—	9.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10,193.16</i>
Electric light	—	—	—	10,193.16
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>739.34</i>	<i>291.85</i>
<i>Interest</i>	<i>440.10</i>	<i>544.90</i>	<i>634.25</i>	<i>1,397.79</i>
On sinking funds	—	—	—	—
On trust and investment funds	141.25	26.10	140.00	822.34
All other	298.85	518.80	494.25	575.45
NON-REVENUE.	\$10,201.52	\$82,965.50	\$34,823.41	\$43,757.42
Offsets to outlays	1,650.00	27,939.77	6,500.00	12,190.86
<i>Departmental</i>	<i>1,650.00</i>	<i>27,939.77</i>	<i>6,500.00</i>	<i>12,190.86</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	46,250.00	23,000.00	24,900.00
<i>Loans, general purposes</i>	<i>—</i>	<i>1,250.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>45,000.00</i>	<i>23,000.00</i>	<i>24,900.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	141.25	5,757.60	177.00	1,710.65
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	141.25	5,757.60	177.00	1,710.65
Refunds	—	284.48	20.25	128.63
Agency, trust, and investment	2,410.27	2,733.65	5,126.16	4,827.28
<i>Taxes and licenses for State</i>	<i>869.00</i>	<i>1,106.30</i>	<i>1,155.60</i>	<i>1,271.00</i>
<i>Taxes for county</i>	<i>1,515.01</i>	<i>1,477.45</i>	<i>2,180.93</i>	<i>1,680.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>26.26</i>	<i>149.90</i>	<i>1,789.63</i>	<i>1,876.28</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$29,995.49	\$82,455.06	\$48,238.12	\$69,960.54
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	46,250.00	23,000.00	24,900.00
Transfers and refunds	141.25	6,042.08	197.25	1,839.28
Agency, trust, and investment	2,410.27	2,733.65	5,126.16	4,827.28
Total receipts	\$38,547.01	\$137,480.79	\$76,561.53	\$101,527.10
Balance on hand, including funds	5,855.27	8,623.90	3,056.88	3,872.77
GRAND TOTAL	\$44,402.28	\$146,104.69	\$79,618.41	\$105,399.87

Graded According to Population of 1930 — Continued.

PAYMENTS.	Leverett POPULATION 677	Granville POPULATION 674	Beket POPULATION 672	Paxton POPULATION 672
Maintenance	\$27,214.62	\$39,910.56	\$39,219.95	\$46,353.82
<i>Departmental</i>	27,039.62	39,910.56	38,088.57	37,747.67
General government	1,573.87	2,697.37	1,872.77	2,941.42
Protection of persons and property	623.95	802.87	996.28	969.86
Health and sanitation	300.00	440.77	1,359.38	728.91
Highways	7,312.62	13,774.50	16,375.23	7,119.75
Charities	2,350.23	574.26	1,460.89	3,429.83
Soldiers' benefits	—	260.00	72.00	288.00
Schools	14,204.00	19,888.46	15,110.33	19,601.02
Libraries	432.29	764.81	200.00	1,206.46
Recreation	12.04	13.61	131.76	128.12
Pensions	—	—	—	—
Unclassified	230.62	693.91	509.93	1,334.30
<i>Public service enterprises</i>	—	—	—	8,059.65
Electric light	—	—	—	7,999.65
Water	—	—	—	—
All other	—	—	—	60.00
<i>Cemeteries</i>	175.00	—	1,131.38	538.50
<i>Administration of trust funds</i>	—	—	—	8.00
Interest	164.38	792.86	403.33	1,737.85
<i>Loans, general purposes</i>	164.38	792.86	403.33	1,682.10
<i>Loans, public service enterprises</i>	—	—	—	55.75
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	2,947.71	37,051.05	8,472.92	23,918.56
<i>Departmental</i>	2,947.71	37,051.05	8,340.87	22,704.72
General government	947.71	—	—	—
Protection of persons and property	—	189.13	—	—
Health and sanitation	—	—	—	—
Highways	2,000.00	35,055.45	8,022.82	22,093.20
Charities	—	—	—	—
Schools	—	1,806.47	287.55	—
Libraries	—	—	—	—
Recreation	—	—	—	611.52
Unclassified	—	—	30.00	—
<i>Public service enterprises</i>	—	—	—	1,213.84
Electric light	—	—	—	1,213.84
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	132.55	—
Municipal indebtedness	6,000.00	46,600.00	25,000.00	23,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,600.00	—	3,100.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	6,000.00	45,000.00	25,000.00	19,900.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	141.25	5,757.60	177.00	1,710.65
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	141.25	5,757.60	177.00	1,710.65
Refunds	—	284.48	20.25	128.63
Agency, trust, and investment	2,410.27	3,321.95	4,970.87	5,468.43
<i>Taxes and licenses for State</i>	869.00	1,106.30	1,155.60	1,271.00
<i>Taxes for county</i>	1,515.01	1,477.45	2,180.93	1,680.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	26.26	738.20	1,634.34	2,517.43
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$27,379.00	\$40,703.42	\$39,623.28	\$48,091.67
Permanent debt (except from sinking funds)	—	1,600.00	—	3,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,947.71	37,051.05	8,472.92	23,918.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	45,000.00	25,000.00	19,900.00
Transfers (except to sinking funds) and refunds	141.25	6,042.08	197.25	1,839.28
Agency, trust, and investment	2,410.27	3,321.95	4,970.87	5,468.43
Total payments	\$38,878.23	\$133,718.50	\$78,264.32	\$102,317.94
Balance on hand, including funds	5,524.05	12,386.19	1,354.09	3,081.93
GRAND TOTAL	\$44,402.28	\$146,104.69	\$79,618.41	\$105,399.87

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
REVENUE.	\$50,309.43	\$57,249.87	\$39,793.01	\$55,510.77
General	45,177.46	52,166.68	36,762.17	46,525.40
<i>Taxes</i>	<i>33,456.77</i>	<i>41,270.49</i>	<i>26,406.38</i>	<i>32,653.77</i>
Property, poll, and income	33,038.20	41,072.01	26,136.51	32,075.76
Corporation, bank, etc.	418.57	198.48	269.87	578.01
<i>Licenses and permits</i>	<i>26.00</i>	<i>121.00</i>	<i>14.00</i>	<i>67.00</i>
<i>Fines and forfeits</i>	<i>50.00</i>	<i>—</i>	<i>7.50</i>	<i>40.00</i>
<i>Grants and gifts</i>	<i>11,644.69</i>	<i>10,775.19</i>	<i>10,334.29</i>	<i>13,764.63</i>
For expenses	11,643.69	10,775.19	10,334.29	13,714.63
For outlays	1.00	—	—	50.00
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	5,131.97	5,083.19	3,030.84	8,985.37
<i>Special assessments</i>	<i>—</i>	<i>280.91</i>	<i>—</i>	<i>—</i>
To meet expenses	—	280.91	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,218.07</i>	<i>2,315.14</i>	<i>1,195.23</i>	<i>1,952.10</i>
<i>Departmental</i>	<i>1,326.19</i>	<i>706.75</i>	<i>328.54</i>	<i>4,867.94</i>
General government	631.00	165.00	55.00	—
Protection of persons and property	4.48	86.09	155.28	—
Health and sanitation	—	2.95	—	—
Highways	16.35	233.50	88.49	3,999.94
Charities	16.36	10.93	17.39	—
Soldiers' benefits	88.00	—	—	—
Schools	562.00	112.14	—	865.00
Libraries	—	—	12.38	3.00
Recreation	—	—	—	—
Unclassified	8.00	96.14	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>421.44</i>	<i>—</i>	<i>22.07</i>	<i>621.50</i>
<i>Interest</i>	<i>1,166.27</i>	<i>1,780.39</i>	<i>1,485.00</i>	<i>1,543.83</i>
On sinking funds	—	—	—	—
On trust and investment funds	900.33	1,424.48	71.25	1,008.32
All other	265.94	355.91	1,413.75	535.51
NON-REVENUE.	\$31,297.31	\$71,519.01	\$23,213.72	\$46,929.80
Offsets to outlays	8,602.97	37,616.76	6,099.82	13,496.99
<i>Departmental</i>	<i>8,602.97</i>	<i>37,616.76</i>	<i>6,099.82</i>	<i>13,496.99</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,000.00	30,000.00	13,300.00	29,286.79
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>1,300.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>12,000.00</i>	<i>29,286.79</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	542.76	242.69	711.86	550.78
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	542.76	242.69	711.86	550.78
Refunds	686.84	36.47	59.48	374.62
Agency, trust, and investment	6,464.74	3,623.09	3,042.56	3,220.62
<i>Taxes and licenses for State</i>	<i>2,110.50</i>	<i>1,495.10</i>	<i>1,021.30</i>	<i>1,120.00</i>
<i>Taxes for county</i>	<i>3,000.00</i>	<i>2,085.78</i>	<i>1,999.19</i>	<i>1,495.08</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,354.24</i>	<i>42.21</i>	<i>22.07</i>	<i>605.54</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$58,912.40	\$94,866.63	\$45,892.83	\$69,007.76
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	30,000.00	13,300.00	29,286.79
Transfers and refunds	1,229.60	279.16	771.34	925.40
Agency, trust, and investment	6,464.74	3,623.09	3,042.56	3,220.62
Total receipts	\$81,606.74	\$128,768.88	\$63,006.73	\$102,440.57
Balance on hand, including funds	10,018.64	4,663.19	3,133.68	8,324.24
GRAND TOTAL	\$91,625.38	\$133,432.07	\$66,140.41	\$110,764.81

Graded According to Population of 1930 — Continued.

PAYMENTS.	Petersham POPULATION 660	Boxford POPULATION 652	Richmond POPULATION 583	Carlisle POPULATION 569
Maintenance	\$47,992.87	\$46,000.85	\$27,873.62	\$43,061.56
<i>Departmental</i>	<i>47,250.58</i>	<i>46,000.85</i>	<i>27,591.12</i>	<i>42,176.49</i>
General government	2,981.67	2,971.35	2,383.62	2,730.45
Protection of persons and property	1,506.19	2,119.97	747.41	1,982.92
Health and sanitation	2,007.71	969.82	933.35	555.91
Highways	16,749.42	18,630.09	7,555.72	17,884.28
Charities	1,873.18	4,001.70	2,102.27	880.73
Soldiers' benefits	40.00	10.00	—	150.00
Schools	20,494.16	16,014.88	12,931.74	16,976.91
Libraries	394.32	317.33	340.74	562.49
Recreation	359.59	17.28	10.99	150.42
Pensions	—	—	—	—
Unclassified	844.34	948.43	585.28	302.38
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1.38</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	1.38
<i>Cemeteries</i>	<i>742.29</i>	<i>—</i>	<i>282.50</i>	<i>883.69</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	268.75	711.61	381.87	544.02
<i>Loans, general purposes</i>	<i>268.75</i>	<i>711.61</i>	<i>381.87</i>	<i>544.02</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,913.03	49,051.89	11,592.96	21,503.17
<i>Departmental</i>	<i>6,913.03</i>	<i>49,051.89</i>	<i>11,592.96</i>	<i>21,208.24</i>
General government	—	—	—	—
Protection of persons and property	40.00	1,231.37	—	1,065.05
Health and sanitation	—	192.96	—	—
Highways	6,265.86	47,627.56	11,592.96	17,538.76
Charities	—	—	—	—
Schools	216.00	—	—	1,319.25
Libraries	—	—	—	—
Recreation	—	—	—	1,285.18
Unclassified	391.17	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>294.93</i>
Municipal indebtedness	15,000.00	31,000.00	14,000.00	25,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>12,000.00</i>	<i>22,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	542.76	242.69	711.86	550.78
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>542.76</i>	<i>242.69</i>	<i>711.86</i>	<i>550.78</i>
Refunds	686.84	36.47	59.48	374.62
Agency, trust, and investment	6,322.31	4,637.38	3,042.56	3,678.16
<i>Taxes and licenses for State</i>	<i>2,110.50</i>	<i>1,495.10</i>	<i>1,021.50</i>	<i>1,120.00</i>
<i>Taxes for county</i>	<i>3,000.00</i>	<i>2,085.78</i>	<i>1,999.19</i>	<i>1,495.08</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,211.81</i>	<i>1,056.50</i>	<i>22.07</i>	<i>1,063.08</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$48,261.62	\$46,712.46	\$28,255.49	\$43,605.58
Permanent debt (except from sinking funds)	—	1,000.00	2,000.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,913.03	49,051.89	11,592.96	21,503.17
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	30,000.00	12,000.00	22,500.00
Transfers (except to sinking funds) and refunds	1,229.60	279.16	771.34	925.40
Agency, trust, and investment	6,322.31	4,637.38	3,042.56	3,678.16
Total payments	\$77,726.56	\$131,680.89	\$57,662.35	\$94,712.31
<i>Balance on hand, including funds</i>	<i>13,898.82</i>	<i>1,751.18</i>	<i>8,478.06</i>	<i>16,052.50</i>
GRAND TOTAL	\$91,625.38	\$133,432.07	\$66,140.41	\$110,764.81

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
REVENUE.	\$54,917.14	\$38,704.23	\$32,068.74	\$25,885.58
General	44,617.54	32,748.23	28,429.11	23,457.29
<i>Taxes</i>	<i>29,994.03</i>	<i>24,287.67</i>	<i>14,973.92</i>	<i>16,670.96</i>
Property, poll, and income	29,757.22	24,118.60	14,632.19	15,000.67
Corporation, bank, etc.	236.81	168.97	341.73	670.28
Licenses and permits	12.00	361.60	67.00	61.00
Fines and forfeits	10.40	40.00	64.00	—
Grants and gifts	14,601.11	8,069.16	13,334.19	7,735.34
For expenses	14,601.11	8,069.16	13,334.19	7,735.34
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	10,299.60	5,956.00	3,639.63	2,428.29
<i>Special assessments</i>	<i>—</i>	<i>77.02</i>	<i>—</i>	<i>—</i>
To meet expenses	—	77.02	—	—
To meet outlays	—	—	—	—
Privileges	1,048.51	2,213.73	1,313.40	2,167.84
Departmental	1,106.65	1,812.23	1,458.51	201.52
General government	115.00	197.92	165.41	—
Protection of persons and property	72.40	61.61	19.95	—
Health and sanitation	34.50	289.50	—	—
Highways	737.43	—	—	74.30
Charities	137.35	400.00	—	120.00
Soldiers' benefits	—	95.00	44.00	—
Schools	—	693.58	1,229.15	5.00
Libraries	7.97	49.85	—	2.22
Recreation	—	1.00	—	—
Unclassified	1.00	23.77	—	—
Public service enterprises	6,961.66	—	99.29	—
Electric light	5,171.84	—	—	—
Water	1,789.72	—	99.29	—
All other	—	—	—	—
Cemeteries	71.85	—	16.90	—
Interest	1,112.03	1,853.02	751.53	68.93
On sinking funds	—	—	—	—
On trust and investment funds	502.41	1,392.00	571.41	—
All other	609.62	461.02	180.12	68.93
NON-REVENUE.	\$61,093.50	\$11,912.43	\$31,423.16	\$25,143.33
Offsets to outlays	41,658.08	—	6,945.00	5,550.00
Departmental	41,672.08	—	6,945.00	5,550.00
Public service enterprises	86.00	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	5,000.00	19,300.00	15,000.00
Loans, general purposes	—	—	3,300.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	5,000.00	16,000.00	15,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	400.15	119.24	2,026.80	870.00
From sinking funds	—	—	—	—
All other	400.15	119.24	2,026.80	870.00
Refunds	493.60	1,089.97	93.86	121.25
Agency, trust, and investment	3,541.67	5,703.22	3,057.50	3,602.08
Taxes and licenses for State	1,285.00	1,397.42	772.00	1,162.90
Taxes for county	2,014.71	3,661.41	1,740.24	2,362.68
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	241.96	744.39	545.26	76.60
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$96,575.22	\$38,704.23	\$39,013.74	\$31,435.58
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	5,000.00	19,300.00	15,000.00
Transfers and refunds	893.75	1,209.21	2,120.66	991.25
Agency, trust, and investment	3,541.67	5,703.22	3,057.50	3,602.08
Total receipts	\$116,010.64	\$50,616.66	\$63,491.90	\$51,028.91
Balance on hand, including funds	7,003.66	9,016.92	2,967.11	2,060.84
GRAND TOTAL	\$123,014.30	\$59,633.58	\$66,459.01	\$53,089.75

Graded According to Population of 1930 — Continued.

PAYMENTS.	Blandford POPULATION 545	Eastham POPULATION 543	Cummington POPULATION 531	Egremont POPULATION 513
Maintenance	\$40,441.73	\$35,154.67	\$28,501.92	\$22,231.67
<i>Departmental</i>	<i>36,027.18</i>	<i>35,154.67</i>	<i>28,304.15</i>	<i>22,206.67</i>
General government	4,654.79	5,752.39	1,924.69	1,458.41
Protection of persons and property	908.47	1,117.32	524.88	141.25
Health and sanitation	446.68	1,376.59	670.30	502.42
Highways	15,051.79	8,186.36	9,213.40	9,200.75
Charities	408.96	1,625.45	1,788.14	560.00
Soldiers' benefits	101.00	330.00	48.00	—
Schools	12,952.22	14,245.46	11,659.01	10,051.21
Libraries	539.34	741.82	125.38	148.87
Recreation	172.29	46.13	1,927.41	12.04
Pensions	—	—	—	—
Unclassified	791.64	1,733.15	422.94	132.22
<i>Public service enterprises</i>	<i>3,971.12</i>	<i>—</i>	<i>57.32</i>	<i>—</i>
Electric light	2,576.92	—	—	—
Water	1,394.20	—	57.32	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>437.43</i>	<i>—</i>	<i>140.45</i>	<i>25.00</i>
<i>Administration of trust funds</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,891.30	72.75	202.57	433.34
<i>Loans, general purposes</i>	<i>938.17</i>	<i>72.75</i>	<i>185.57</i>	<i>433.34</i>
<i>Loans, public service enterprises</i>	<i>1,953.13</i>	<i>—</i>	<i>17.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	48,366.64	3,938.59	13,630.55	10,282.16
<i>Departmental</i>	<i>48,090.62</i>	<i>3,938.59</i>	<i>13,630.55</i>	<i>10,215.57</i>
General government	—	3,312.51	85.00	362.11
Protection of persons and property	41.10	—	—	—
Health and sanitation	—	—	—	—
Highways	47,696.66	476.95	13,341.39	7,954.14
Charities	—	—	—	—
Schools	352.76	149.13	189.20	1,899.32
Libraries	—	—	14.96	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>276.12</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	276.12	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>66.59</i>
Municipal indebtedness	22,500.00	5,000.00	16,500.00	15,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,500.00</i>	<i>—</i>	<i>500.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>5,000.00</i>	<i>16,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	400.15	119.24	2,026.80	870.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>400.15</i>	<i>119.24</i>	<i>2,026.80</i>	<i>870.00</i>
Refunds	493.60	1,089.97	93.86	121.25
Agency, trust, and investment	3,485.41	6,652.04	3,063.36	3,602.08
<i>Taxes and licenses for State</i>	<i>1,285.00</i>	<i>1,397.42</i>	<i>772.00</i>	<i>1,162.90</i>
<i>Taxes for county</i>	<i>2,014.71</i>	<i>3,561.41</i>	<i>1,740.24</i>	<i>2,362.68</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>185.70</i>	<i>1,693.21</i>	<i>551.12</i>	<i>76.50</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$43,333.03	\$35,227.42	\$28,704.49	\$22,665.01
Permanent debt (except from sinking funds)	7,500.00	—	500.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	48,366.64	3,938.59	13,630.55	10,282.16
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	5,000.00	16,000.00	15,000.00
Transfers (except to sinking funds) and refunds	893.75	1,209.21	2,120.66	991.25
Agency, trust, and investment	3,485.41	6,652.04	3,063.36	3,602.08
Total payments	\$118,578.83	\$52,027.26	\$64,019.06	\$52,540.50
<i>Balance on hand, including funds</i>	<i>4,435.47</i>	<i>7,606.32</i>	<i>2,439.95</i>	<i>549.25</i>
GRAND TOTAL	\$123,014.30	\$59,633.58	\$66,459.01	\$53,089.75

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham, POPULATION 502
REVENUE.	\$31,347.70	\$28,262.03	\$40,585.34	\$30,330.07
General	28,050.79	25,781.63	37,933.75	26,312.88
Taxes	21,708.41	16,260.17	26,020.39	13,512.09
Property, poll, and income	20,925.69	15,565.16	26,779.74	13,425.53
Corporation, bank, etc.	782.72	685.01	146.65	86.56
Licenses and permits	113.00	11.00	20.50	8.10
Fines and forfeits	399.00	77.00	—	22.50
Grants and gifts	5,830.38	9,443.46	10,986.86	12,770.19
For expenses	5,830.38	9,443.46	10,986.86	12,770.19
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	3,296.91	2,480.40	2,651.59	4,017.19
Special assessments	—	161.50	—	—
To meet expenses	—	161.50	—	—
To meet outlays	—	—	—	—
Privileges	2,188.56	1,044.91	1,376.57	848.55
Departmental	149.44	374.88	914.09	1,651.35
General government	17.95	—	8.00	42.50
Protection of persons and property	87.45	8.27	53.14	20.04
Health and sanitation	—	—	—	—
Highways	—	—	1.03	1,200.42
Charities	—	166.51	—	383.60
Soldiers' benefits	—	255.00	387.50	—
Schools	—	—	444.40	—
Libraries	44.04	11.90	5.02	4.79
Recreation	—	—	—	—
Unclassified	—	133.20	15.00	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	209.33	143.55	107.02	411.07
Interest	749.58	555.56	253.91	1,106.22
On sinking funds	—	—	—	—
On trust and investment funds	470.00	—	25.00	761.95
All other	279.58	555.56	228.91	344.27
NON-REVENUE.	\$20,397.54	\$59,436.31	\$25,003.32	\$13,389.61
Offsets to outlays	—	36,393.18	12,199.98	7,045.10
Departmental	—	36,393.18	12,199.98	7,045.10
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	15,000.00	20,000.00	10,000.00	4,000.00
Loans, general purposes	—	5,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	15,000.00	15,000.00	10,000.00	4,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	260.07	21.65
From sinking funds	—	—	—	—
All other	—	—	260.07	21.65
Refunds	146.67	.52	146.25	5.91
Agency, trust, and investment	5,250.87	3,042.61	2,397.02	2,316.95
Taxes and licenses for State	1,221.20	928.00	990.00	746.00
Taxes for county	3,116.23	1,655.68	1,320.00	960.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	913.44	458.93	87.02	610.95
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$31,347.70	\$64,655.21	\$52,785.32	\$37,375.17
Premiums	—	—	—	—
Municipal indebtedness	15,000.00	20,000.00	10,000.00	4,000.00
Transfers and refunds	146.67	.52	406.32	27.56
Agency, trust, and investment	5,250.87	3,042.61	2,397.02	2,316.95
Total receipts	\$51,745.24	\$87,698.34	\$65,588.66	\$43,719.68
Balance on hand, including funds	6,584.79	7,415.40	12,338.79	5,126.65
GRAND TOTAL	\$58,330.03	\$95,113.74	\$77,927.45	\$48,846.33

Graded According to Population of 1930 — Continued.

PAYMENTS.	Truro POPULATION 513	Plympton POPULATION 511	Dana POPULATION 505	Oakham POPULATION 502
Maintenance	\$29,593.41	\$27,756.95	\$30,107.27	\$28,990.93
<i>Departmental</i>	<i>29,159.08</i>	<i>27,507.75</i>	<i>29,635.06</i>	<i>28,530.29</i>
General government	2,702.80	2,036.48	2,237.33	2,196.15
Protection of persons and property	2,301.07	1,286.61	981.17	582.24
Health and sanitation	1,262.10	959.67	435.56	430.90
Highways	8,791.04	5,746.08	8,372.57	10,519.33
Charities	1,126.25	2,914.25	1,589.43	1,148.26
Soldiers' benefits	—	408.00	683.28	—
Schools	11,954.54	13,345.12	13,823.32	12,459.62
Libraries	669.09	324.62	383.19	571.19
Recreation	13.09	107.17	10.47	9.42
Pensions	—	—	—	—
Unclassified	339.10	379.75	1,118.74	613.18
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>434.33</i>	<i>249.20</i>	<i>472.21</i>	<i>460.64</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	496.11	456.04	203.33	30.01
<i>Loans, general purposes</i>	<i>496.11</i>	<i>456.04</i>	<i>203.33</i>	<i>30.01</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	142.50	37,987.39	14,182.10	7,898.47
<i>Departmental</i>	<i>142.50</i>	<i>37,887.39</i>	<i>14,182.10</i>	<i>7,898.47</i>
General government	92.50	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	50.00	—	—	—
Highways	—	37,037.39	10,189.64	7,898.47
Charities	—	—	—	—
Schools	—	550.00	3,992.46	—
Libraries	—	—	—	—
Recreation	—	300.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	16,000.00	16,000.00	10,000.00	4,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>15,000.00</i>	<i>14,000.00</i>	<i>10,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	260.07	21.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>260.07</i>	<i>21.65</i>
Refunds	146.67	.52	146.25	5.91
Agency, trust, and investment	5,204.64	3,042.61	2,397.02	2,813.21
<i>Taxes and licenses for State</i>	<i>1,221.20</i>	<i>928.00</i>	<i>990.00</i>	<i>746.00</i>
<i>Taxes for county</i>	<i>3,116.23</i>	<i>1,655.68</i>	<i>1,320.00</i>	<i>960.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>867.21</i>	<i>458.93</i>	<i>87.02</i>	<i>1,107.21</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$30,089.52	\$28,212.99	\$30,310.60	\$29,020.94
Permanent debt (except from sinking funds)	1,000.00	2,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	142.50	37,987.39	14,182.10	7,898.47
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	15,000.00	14,000.00	10,000.00	4,000.00
Transfers (except to sinking funds) and refunds	146.67	.52	406.32	27.56
Agency, trust, and investment	5,204.64	3,042.61	2,397.02	2,813.21
Total payments	\$51,583.33	\$85,243.51	\$57,296.04	\$43,760.18
<i>Balance on hand, including funds</i>	<i>6,746.70</i>	<i>9,870.23</i>	<i>20,631.41</i>	<i>5,086.15</i>
GRAND TOTAL	\$58,330.03	\$95,113.74	\$77,927.45	\$48,846.33

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
REVENUE.	\$27,740.26	\$35,934.56	\$26,952.32	\$27,992.22
General	25,306.42	34,013.12	23,692.80	25,251.48
<i>Taxes</i>	<i>15,594.08</i>	<i>18,497.58</i>	<i>14,754.13</i>	<i>12,976.86</i>
Property, poll, and income	15,291.64	18,097.24	14,163.22	12,759.51
Corporation, bank, etc.	302.44	400.34	590.91	217.35
<i>Licenses and permits</i>	<i>28.50</i>	<i>25.00</i>	<i>4.00</i>	<i>4.00</i>
<i>Fines and forfeits</i>	<i>176.80</i>	<i>70.00</i>	<i>15.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>9,507.04</i>	<i>15,420.54</i>	<i>8,919.67</i>	<i>12,270.62</i>
For expenses	9,507.04	15,420.54	8,919.67	12,192.03
For outlays	—	—	—	78.59
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	2,433.84	1,921.44	3,259.52	2,740.74
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,344.05</i>	<i>924.31</i>	<i>873.03</i>	<i>688.29</i>
<i>Departmental</i>	<i>739.42</i>	<i>240.50</i>	<i>1,970.44</i>	<i>507.72</i>
General government	66.35	.77	—	—
Protection of persons and property	11.48	12.61	5.20	12.00
Health and sanitation	—	—	—	—
Highways	202.69	133.50	—	—
Charities	135.90	89.85	426.88	5.00
Soldiers' benefits	95.00	—	232.50	96.00
Schools	228.00	—	1,305.86	380.30
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	3.77	—	14.42
<i>Public service enterprises</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	6.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>139.37</i>	<i>10.00</i>	<i>100.00</i>	<i>—</i>
<i>Interest</i>	<i>205.00</i>	<i>746.63</i>	<i>316.05</i>	<i>1,544.73</i>
On sinking funds	—	—	—	—
On trust and investment funds	77.26	460.91	172.19	1,220.52
All other	127.74	285.72	143.86	324.21
NON-REVENUE.	\$19,904.77	\$25,627.64	\$42,173.17	\$30,067.87
Offsets to outlays	3,325.00	11,194.47	11,838.39	26,807.89
<i>Departmental</i>	<i>3,325.00</i>	<i>11,194.47</i>	<i>11,838.39</i>	<i>26,807.89</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	8,000.00	19,100.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>19,100.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,792.95	2,831.68	278.00	186.94
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	1,792.95	2,831.68	278.00	186.94
Refunds	83.51	328.66	38.00	148.48
Agency, trust, and investment	4,703.31	3,272.83	10,918.78	2,924.56
<i>Taxes and licenses for State</i>	<i>912.00</i>	<i>849.70</i>	<i>972.00</i>	<i>759.40</i>
<i>Taxes for county</i>	<i>2,175.29</i>	<i>1,957.76</i>	<i>2,392.82</i>	<i>1,740.24</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,616.02</i>	<i>465.37</i>	<i>7,553.96</i>	<i>424.92</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$31,065.26	\$47,129.03	\$38,790.71	\$54,800.11
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	8,000.00	19,100.00	—
Transfers and refunds	1,876.46	3,160.34	316.00	335.42
Agency, trust, and investment	4,703.31	3,272.83	10,918.78	2,924.56
Total receipts	\$47,645.03	\$61,562.20	\$69,125.49	\$58,060.09
Balance on hand, including funds	5,909.63	8,335.78	630.22	16,766.83
GRAND TOTAL	\$53,554.66	\$69,897.98	\$69,755.71	\$74,826.92

Graded According to Population of 1930 — Continued.

PAYMENTS.	Enfield POPULATION 497	Worthington POPULATION 485	Pelham POPULATION 455	Chesterfield POPULATION 420
Maintenance	\$29,321.32	\$30,342.47	\$23,237.22	\$25,191.71
<i>Departmental</i>	<i>29,082.98</i>	<i>30,190.24</i>	<i>22,940.42</i>	<i>25,018.45</i>
General government	1,521.89	1,559.43	1,024.64	1,505.59
Protection of persons and property	1,051.65	230.15	398.85	290.60
Health and sanitation	510.00	1,204.15	252.50	962.62
Highways	7,788.10	12,310.64	6,656.89	9,419.25
Charities	2,994.84	1,464.83	1,579.29	1,877.20
Soldiers' benefits	430.00	—	710.00	96.00
Schools	13,774.25	12,823.82	11,788.61	10,248.89
Libraries	187.96	124.87	134.00	184.88
Recreation	55.47	10.47	10.99	9.42
Pensions	—	—	—	—
Unclassified	768.82	461.88	404.65	424.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>238.34</i>	<i>152.23</i>	<i>296.80</i>	<i>173.26</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	240.00	162.50	336.46	—
<i>Loans, general purposes</i>	<i>240.00</i>	<i>162.50</i>	<i>336.46</i>	—
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
Outlays	3,888.50	15,900.45	14,504.14	27,316.37
<i>Departmental</i>	<i>3,888.50</i>	<i>15,900.45</i>	<i>14,504.14</i>	<i>27,316.37</i>
General government	—	—	—	50.76
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	3,888.50	15,900.45	14,504.14	26,380.36
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	885.25
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,500.00	8,000.00	15,400.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
<i>From revenue and other sources</i>	<i>500.00</i>	<i>—</i>	<i>300.00</i>	—
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>8,000.00</i>	<i>15,100.00</i>	—
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
Transfers	1,792.95	2,831.68	278.00	186.94
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
<i>All other</i>	<i>1,792.95</i>	<i>2,831.68</i>	<i>278.00</i>	<i>186.94</i>
Refunds	83.51	328.66	38.00	148.48
Agency, trust, and investment	4,591.53	3,368.30	10,812.97	3,538.57
<i>Taxes and licenses for State</i>	<i>912.00</i>	<i>849.70</i>	<i>972.00</i>	<i>759.40</i>
<i>Taxes for county</i>	<i>2,175.29</i>	<i>1,957.76</i>	<i>2,392.82</i>	<i>1,740.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	—
<i>Sinking and other permanent funds</i>	<i>1,504.24</i>	<i>560.84</i>	<i>7,448.15</i>	<i>1,038.93</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$29,561.32	\$30,504.97	\$23,573.68	\$25,191.71
Permanent debt (except from sinking funds)	500.00	—	300.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,888.50	15,900.45	14,504.14	27,316.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	8,000.00	15,100.00	—
Transfers (except to sinking funds) and refunds	1,876.46	3,160.34	316.00	335.42
Agency, trust, and investment	4,591.53	3,368.30	10,812.97	3,538.57
Total payments	\$50,417.81	\$60,934.06	\$64,606.79	\$56,382.07
Balance on hand, including funds	3,136.85	8,963.92	5,148.92	18,444.85
GRAND TOTAL	\$53,554.66	\$69,897.98	\$69,755.71	\$74,826.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
REVENUE.	\$40,230.62	\$32,762.83	\$27,873.21	\$26,833.74
General	31,347.53	32,001.89	23,518.69	24,971.22
Taxes	16,531.96	16,804.39	13,773.98	9,888.56
Property, poll, and income	16,174.66	16,707.77	13,603.39	9,668.06
Corporation, bank, etc.	357.30	96.62	170.59	220.50
Licenses and permits	5.50	60.75	31.00	50.50
Fines and forfeits	10.00	112.34	—	45.00
Grants and gifts	14,800.07	15,024.41	9,713.71	14,987.16
For expenses	14,800.07	15,024.41	9,713.71	14,237.16
For outlays	—	—	—	750.00
All other	—	—	—	—
Commercial	8,883.09	760.94	4,354.52	1,862.52
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	796.10	384.79	678.57	832.47
Departmental	7,132.85	45.64	2,922.83	916.24
General government	—	1.54	8.00	—
Protection of persons and property	112.12	30.00	2.00	21.30
Health and sanitation	—	4.00	—	—
Highways	114.06	10.00	1,383.62	396.56
Charities	238.76	—	1,274.57	450.38
Soldiers' benefits	56.00	—	—	48.00
Schools	6,578.57	—	248.64	—
Libraries	7.34	—	—	—
Recreation	—	—	—	—
Unclassified	26.00	—	6.00	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	316.30	—	218.30	42.80
Interest	637.84	330.61	534.82	71.01
On sinking funds	—	—	—	—
On trust and investment funds	14.40	27.72	256.35	19.13
All other	623.44	302.89	278.47	51.88
NON-REVENUE.	\$8,753.46	\$28,131.54	\$21,858.75	\$13,895.95
Offsets to outlays	5,000.00	6,900.00	6,895.90	3,017.20
Departmental	5,000.00	6,900.00	6,895.90	3,017.20
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	18,000.00	13,000.00	5,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	18,000.00	13,000.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	789.48	103.00	50.00	3,745.63
From sinking funds	—	—	—	—
All other	789.48	103.00	50.00	3,745.63
Refunds	29.67	300.00	—	178.81
Agency, trust, and investment	2,934.31	2,828.54	1,912.85	1,954.31
Taxes and licenses for State	833.00	897.00	728.40	661.10
Taxes for county	1,515.01	1,817.44	960.00	1,272.21
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	586.30	114.10	224.45	21.00
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$45,230.62	\$39,662.83	\$34,769.11	\$29,850.94
Premiums	—	—	—	—
Municipal indebtedness	—	18,000.00	13,000.00	5,000.00
Transfers and refunds	819.15	403.00	50.00	3,924.44
Agency, trust, and investment	2,934.31	2,828.54	1,912.85	1,954.31
Total receipts	\$48,984.08	\$60,894.37	\$49,731.96	\$40,729.69
Balance on hand, including funds	19,487.43	1,090.76	1,941.68	7,739.54
GRAND TOTAL	\$68,471.51	\$61,985.13	\$51,673.64	\$48,469.23

Graded According to Population of 1930 — Continued.

PAYMENTS.	New Salem POPULATION 414	Sandisfield POPULATION 412	New Braintree POPULATION 407	Windsor POPULATION 387
Maintenance	\$37,997.35	\$28,871.89	\$28,262.76	\$21,081.02
<i>Departmental</i>	<i>37,425.60</i>	<i>28,821.89</i>	<i>27,922.26</i>	<i>20,763.22</i>
General government	1,011.03	1,494.00	1,243.10	1,108.28
Protection of persons and property	1,178.66	93.03	229.43	36.31
Health and sanitation	516.15	288.75	517.11	254.39
Highways	10,197.52	12,137.69	11,625.60	6,665.44
Charities	2,111.00	945.95	1,714.48	1,608.60
Soldiers' benefits	472.51	—	—	48.00
Schools	21,038.36	12,924.87	11,782.44	10,877.92
Libraries	200.39	73.03	225.83	49.51
Recreation	9.42	10.47	9.95	18.90
Pensions	—	—	—	—
Unclassified	690.56	854.10	574.32	95.87
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>571.75</i>	<i>50.00</i>	<i>340.50</i>	<i>317.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	—	381.71	168.35	119.12
<i>Loans, general purposes</i>	<i>—</i>	<i>381.71</i>	<i>168.35</i>	<i>119.12</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,302.87	7,999.86	8,914.72	7,629.56
<i>Departmental</i>	<i>7,302.87</i>	<i>7,999.86</i>	<i>8,862.42</i>	<i>7,629.56</i>
General government	125.00	—	250.00	1,598.33
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	7,000.29	7,999.86	8,612.42	5,595.86
Charities	—	—	—	—
Schools	177.58	—	—	435.37
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>52.30</i>	<i>—</i>
Municipal indebtedness	—	19,555.00	11,000.00	5,930.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>555.00</i>	<i>—</i>	<i>930.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>19,000.00</i>	<i>11,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	789.48	103.00	50.00	3,745.63
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>789.48</i>	<i>103.00</i>	<i>50.00</i>	<i>3,745.63</i>
Refunds	29.67	300.00	—	178.81
Agency, trust, and investment	2,939.71	2,743.26	1,906.70	1,976.11
<i>Taxes and licenses for State</i>	<i>833.00</i>	<i>897.00</i>	<i>728.40</i>	<i>661.10</i>
<i>Taxes for county</i>	<i>1,515.01</i>	<i>1,817.44</i>	<i>960.00</i>	<i>1,272.21</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>591.70</i>	<i>28.82</i>	<i>218.30</i>	<i>42.80</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$37,997.35	\$29,253.60	\$28,431.11	\$21,200.14
Permanent debt (except from sinking funds)	—	555.00	—	930.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,302.87	7,999.86	8,914.72	7,629.56
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	19,000.00	11,000.00	5,000.00
Transfers (except to sinking funds) and refunds	819.15	403.00	50.00	3,924.44
Agency, trust, and investment	2,939.71	2,743.26	1,906.70	1,976.11
Total payments	\$49,059.08	\$59,954.72	\$50,302.53	\$40,660.25
Balance on hand, including funds	19,412.43	2,030.41	1,371.11	7,808.98
GRAND TOTAL	\$68,471.51	\$61,985.13	\$51,673.64	\$48,469.23

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
REVENUE.	\$36,066.95	\$23,797.76	\$31,449.84	\$26,625.04
General	26,567.06	22,095.77	28,305.17	25,231.64
Taxes	16,874.59	10,447.00	17,789.83	13,384.26
Property, poll, and income	15,591.73	10,315.44	17,368.08	13,018.61
Corporation, bank, etc.	282.86	131.56	421.75	365.65
Licenses and permits	5.00	7.00	23.00	12.00
Fines and forfeits	128.00	—	62.92	—
Grants and gifts	10,559.47	11,641.77	10,429.42	11,835.38
For expenses	10,559.47	11,641.77	10,429.42	11,835.38
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,499.89	1,701.99	3,144.67	1,393.40
Special assessments	105.50	—	—	—
To meet expenses	105.50	—	—	—
To meet outlays	—	—	—	—
Privileges	1,262.12	618.11	828.28	344.42
Departmental	4,672.86	799.27	1,620.23	315.40
General government	471.15	25.40	55.00	98.50
Protection of persons and property	253.43	14.87	175.99	9.09
Health and sanitation	—	—	—	—
Highways	3,507.58	370.00	145.25	—
Charities	—	—	—	—
Soldiers' benefits	95.00	—	72.00	8.00
Schools	343.56	389.00	835.00	13.00
Libraries	2.14	—	4.69	21.95
Recreation	—	—	—	29.93
Unclassified	—	—	232.30	131.93
Public service enterprises	373.15	—	—	—
Electric light	—	—	—	—
Water	373.15	—	—	—
All other	—	—	—	—
Cemeteries	362.96	—	139.00	94.00
Interest	2,723.31	284.61	657.16	639.68
On sinking funds	—	—	—	—
On trust and investment funds	2,267.35	167.30	—	503.39
All other	455.96	117.31	657.16	136.19
NON-REVENUE.	\$21,471.62	\$8,834.79	\$15,554.02	\$43,402.37
Offsets to outlays	3,999.51	2,450.00	4,100.25	26,794.36
Departmental	3,999.51	2,460.00	4,100.25	26,794.36
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	13,600.00	3,000.00	8,000.00	10,500.00
Loans, general purposes	—	—	—	500.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	13,600.00	3,000.00	8,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,039.81	865.80	699.37	3,404.08
From sinking funds	—	—	—	—
All other	1,039.81	865.80	699.37	3,404.08
Refunds	39.60	3.32	181.32	6.76
Agency, trust, and investment	2,792.70	2,515.67	2,573.08	2,697.17
Taxes and licenses for State	673.10	565.00	742.40	719.00
Taxes for county	872.13	1,305.18	1,453.95	1,346.67
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,247.47	645.49	376.73	631.60
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$40,066.46	\$26,247.76	\$35,550.09	\$53,419.40
Premiums	—	—	—	—
Municipal indebtedness	13,600.00	3,000.00	8,000.00	10,500.00
Transfers and refunds	1,079.41	869.12	880.69	3,410.84
Agency, trust, and investment	2,792.70	2,515.67	2,573.08	2,697.17
Total receipts	\$57,538.57	\$32,632.55	\$47,003.86	\$70,027.41
Balance on hand, including funds	1,669.55	7,225.48	7,242.64	6,156.93
GRAND TOTAL	\$59,208.12	\$39,858.03	\$54,246.50	\$76,184.34

Graded According to Population of 1930 — Continued.

PAYMENTS.	Dunstable POPULATION 384	Westhampton POPULATION 374	Otis POPULATION 367	Warwick POPULATION 367
Maintenance	\$31,551.01	\$19,064.79	\$24,036.38	\$23,090.29
<i>Departmental</i>	<i>30,483.42</i>	<i>19,064.79</i>	<i>23,892.38</i>	<i>22,797.04</i>
General government	1,841.69	1,073.35	1,252.99	1,324.01
Protection of persons and property	1,469.78	218.80	242.38	599.98
Health and sanitation	222.95	308.00	1,350.50	330.00
Highways	12,302.18	7,161.74	8,479.05	8,138.27
Charities	915.00	1,102.13	1,573.13	1,985.94
Soldiers' benefits	175.00	—	72.00	—
Schools	11,963.98	8,830.06	9,888.45	8,840.05
Libraries	1,082.35	140.70	198.45	770.15
Recreation	215.15	8.38	35.07	111.92
Pensions	—	—	—	—
Unclassified	295.34	221.63	800.36	696.72
<i>Public service enterprises</i>	<i>467.34</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	343.26	—	—	—
All other	124.08	—	—	—
<i>Cemeteries</i>	<i>600.25</i>	<i>—</i>	<i>144.00</i>	<i>293.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	564.15	82.50	420.80	535.19
<i>Loans, general purposes</i>	<i>351.65</i>	<i>82.50</i>	<i>480.80</i>	<i>535.19</i>
<i>Loans, public service enterprises</i>	<i>212.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,477.83	5,835.15	7,289.68	29,326.88
<i>Departmental</i>	<i>6,044.14</i>	<i>5,835.15</i>	<i>7,289.68</i>	<i>29,326.88</i>
General government	—	157.09	—	54.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,999.14	5,678.06	7,289.68	29,192.26
Charities	—	—	—	—
Schools	—	—	—	80.62
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	45.00	—	—	—
<i>Public service enterprises</i>	<i>433.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	433.69	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,850.00	3,000.00	14,650.00	11,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>250.00</i>	<i>—</i>	<i>1,650.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,600.00</i>	<i>3,000.00</i>	<i>13,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,039.81	865.80	699.37	3,404.08
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,039.81</i>	<i>865.80</i>	<i>699.37</i>	<i>3,404.08</i>
Refunds	39.60	3.32	181.32	6.76
Agency, trust, and investment	6,445.67	2,515.67	2,573.08	2,611.73
<i>Taxes and licenses for State</i>	<i>673.10</i>	<i>565.00</i>	<i>742.40</i>	<i>719.00</i>
<i>Taxes for county</i>	<i>872.13</i>	<i>1,305.18</i>	<i>1,453.95</i>	<i>1,346.67</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,900.44</i>	<i>645.49</i>	<i>376.73</i>	<i>546.06</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$32,115.16	\$19,147.29	\$24,457.18	\$23,625.48
Permanent debt (except from sinking funds)	250.00	—	1,650.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,477.83	5,835.15	7,289.68	29,326.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,600.00	3,000.00	13,000.00	10,000.00
Transfers (except to sinking funds) and refunds	1,079.41	869.12	880.69	3,410.84
Agency, trust, and investment	6,445.67	2,515.67	2,573.08	2,611.73
Total payments	\$52,968.07	\$31,367.23	\$49,850.63	\$70,474.93
<i>Balance on hand, including funds</i>	<i>6,240.05</i>	<i>8,490.80</i>	<i>4,395.87</i>	<i>5,709.41</i>
GRAND TOTAL	\$59,208.12	\$39,858.03	\$54,246.50	\$76,184.34

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
REVENUE.	\$20,587.17	\$32,756.79	\$19,884.91	\$24,192.58
General	17,844.67	29,884.93	17,328.63	21,987.42
<i>Taxes</i>	<i>11,739.05</i>	<i>24,413.16</i>	<i>10,954.27</i>	<i>12,377.44</i>
Property, poll, and income	11,413.97	23,884.13	10,619.90	12,219.93
Corporation, bank, etc.	325.08	529.03	334.37	157.51
<i>Licenses and permits</i>	<i>7.60</i>	<i>53.00</i>	<i>9.00</i>	<i>39.00</i>
<i>Fines and forfeits</i>	<i>231.49</i>	<i>75.00</i>	—	<i>104.55</i>
<i>Grants and gifts</i>	<i>5,866.63</i>	<i>5,343.77</i>	<i>6,365.36</i>	<i>9,466.43</i>
For expenses	5,866.63	5,293.77	6,365.36	9,466.43
For outlays	—	50.00	—	—
<i>All other</i>	—	—	—	—
Commercial	2,742.50	2,871.86	2,556.28	2,205.16
<i>Special assessments</i>	—	<i>43.98</i>	—	—
To meet expenses	—	43.98	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>543.58</i>	<i>794.68</i>	<i>660.73</i>	<i>668.30</i>
<i>Departmental</i>	<i>1,874.70</i>	<i>1,799.59</i>	<i>966.65</i>	<i>759.66</i>
General government	54.10	198.65	—	339.00
Protection of persons and property	5.81	21.84	19.99	71.83
Health and sanitation	—	7.00	—	—
Highways	1,555.00	25.00	461.00	—
Charities	259.79	1,547.10	470.91	—
Soldiers' benefits	—	—	—	190.00
Schools	—	—	—	157.83
Libraries	—	—	2.75	1.00
Recreation	—	—	—	—
Unclassified	—	—	12.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>35.00</i>	—	<i>388.72</i>	<i>60.00</i>
<i>Interest</i>	<i>289.22</i>	<i>233.61</i>	<i>540.18</i>	<i>717.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	98.91	—	260.25	499.14
All other	190.31	233.61	279.93	218.06
NON-REVENUE.	\$35,529.63	\$41,937.79	\$16,453.59	\$21,330.97
Offsets to outlays	25,335.59	—	4,115.25	7,862.44
<i>Departmental</i>	<i>25,335.59</i>	—	<i>4,115.25</i>	<i>7,862.44</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,500.00	37,800.00	10,000.00	12,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>7,500.00</i>	<i>37,800.00</i>	<i>10,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	141.89	—	260.25	—
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	141.89	—	260.25	—
Refunds	10.47	151.20	37.44	23.66
Agency, trust, and investment	2,541.68	3,986.59	2,040.65	1,444.87
<i>Taxes and licenses for State</i>	<i>801.70</i>	<i>1,092.90</i>	<i>643.00</i>	<i>567.00</i>
<i>Taxes for county</i>	<i>1,635.70</i>	<i>2,893.69</i>	<i>940.19</i>	<i>720.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>104.28</i>	—	<i>457.46</i>	<i>157.87</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$45,922.76	\$32,756.79	\$24,000.16	\$32,055.02
Premiums	—	—	—	—
Municipal indebtedness	7,500.00	37,800.00	10,000.00	12,000.00
Transfers and refunds	152.36	151.20	297.69	23.66
Agency, trust, and investment	2,541.68	3,986.59	2,040.65	1,444.87
Total receipts	\$56,116.80	\$74,694.58	\$36,338.50	\$45,523.55
Balance on hand, including funds	3,882.37	12,901.44	3,409.62	3,421.47
GRAND TOTAL	\$59,999.17	\$87,596.02	\$39,748.12	\$48,945.02

Graded According to Population of 1930 — Continued.

PAYMENTS.	Hancock POPULATION 361	Mashpee POPULATION 361	Wales POPULATION 360	Phillipston POPULATION 357
Maintenance	\$21,302.37	\$37,423.53	\$18,121.05	\$23,671.00
<i>Departmental</i>	<i>21,062.83</i>	<i>37,164.78</i>	<i>17,599.77</i>	<i>23,568.60</i>
General government	1,609.94	6,849.84	1,600.07	2,429.02
Protection of persons and property	120.85	2,182.97	325.71	640.01
Health and sanitation	444.97	788.54	515.25	369.44
Highways	8,926.16	7,234.49	5,532.12	8,234.97
Charities	2,215.32	5,365.40	975.51	1,697.43
Soldiers' benefits	—	—	30.00	240.00
Schools	7,265.63	14,054.65	7,679.98	8,683.61
Libraries	283.27	159.95	294.19	327.76
Recreation	9.95	162.04	162.23	8.90
Pensions	—	—	—	—
Unclassified	176.74	366.90	484.71	937.46
<i>Public service enterprises</i>	—	—	<i>58.53</i>	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	58.53	—
<i>Cemeteries</i>	<i>249.54</i>	<i>258.75</i>	<i>462.75</i>	<i>87.40</i>
<i>Administration of trust funds</i>	—	—	—	<i>16.00</i>
Interest	186.05	1,830.62	284.44	227.90
<i>Loans, general purposes</i>	<i>186.05</i>	<i>1,830.62</i>	<i>284.44</i>	<i>227.90</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	27,206.78	108.00	6,395.63	9,206.36
<i>Departmental</i>	<i>27,206.78</i>	<i>108.00</i>	<i>6,395.63</i>	<i>9,206.36</i>
General government	—	—	—	100.00
Protection of persons and property	—	108.00	875.43	—
Health and sanitation	—	—	—	—
Highways	27,109.18	—	5,520.20	9,106.36
Charities	—	—	—	—
Schools	97.60	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	7,500.00	38,600.00	8,000.00	12,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	1,600.00	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>7,500.00</i>	<i>37,000.00</i>	<i>8,000.00</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	141.89	—	260.25	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>141.89</i>	—	<i>260.25</i>	—
Refunds	10.47	151.20	37.44	23.66
Agency, trust, and investment	2,498.70	3,986.59	2,060.41	1,447.87
<i>Taxes and licenses for State</i>	<i>801.70</i>	<i>1,092.90</i>	<i>643.00</i>	<i>567.00</i>
<i>Taxes for county</i>	<i>1,635.70</i>	<i>2,893.69</i>	<i>940.19</i>	<i>720.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>61.30</i>	—	<i>477.22</i>	<i>160.87</i>
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$21,488.42	\$39,254.15	\$18,405.49	\$23,898.90
Permanent debt (except from sinking funds)	—	1,600.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	27,206.78	108.00	6,395.63	9,206.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	7,500.00	37,000.00	8,000.00	12,000.00
Transfers (except to sinking funds) and refunds	152.36	151.20	297.69	23.66
Agency, trust, and investment	2,498.70	3,986.59	2,060.41	1,447.87
Total payments	\$58,846.26	\$82,099.94	\$35,159.22	\$46,576.79
Balance on hand, including funds	1,152.91	5,496.08	4,588.90	2,368.23
GRAND TOTAL	\$59,999.17	\$87,596.02	\$39,748.12	\$48,945.02

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
REVENUE.	\$29,488.55	\$24,342.43	\$27,351.93	\$21,302.69
General	26,840.54	22,661.87	25,265.39	19,116.35
<i>Taxes</i>	<i>20,411.97</i>	<i>11,392.32</i>	<i>16,825.51</i>	<i>9,215.88</i>
Property, poll, and income	13,722.91	11,345.65	16,140.39	9,179.65
Corporation, bank, etc.	6,689.06	46.67	685.12	36.23
<i>Licenses and permits</i>	<i>—</i>	<i>6.00</i>	<i>—</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts</i>	<i>6,423.57</i>	<i>11,263.55</i>	<i>8,389.88</i>	<i>9,894.47</i>
For expenses	6,423.57	11,263.55	8,389.88	9,894.47
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	2,648.01	1,680.56	2,086.54	2,186.34
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>348.87</i>	<i>364.83</i>	<i>1,351.03</i>	<i>549.71</i>
<i>Departmental</i>	<i>1,839.11</i>	<i>995.67</i>	<i>323.87</i>	<i>1,533.14</i>
General government	—	30.00	37.70	—
Protection of persons and property	5.96	—	10.00	1.80
Health and sanitation	—	—	—	—
Highways	1,280.90	89.00	—	75.22
Charities	320.40	51.11	—	13.00
Soldiers' benefits	—	—	—	—
Schools	209.51	818.74	220.00	1,443.12
Libraries	4.84	—	48.17	—
Recreation	17.50	—	—	—
Unclassified	—	6.82	8.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>47.30</i>	<i>—</i>	<i>69.84</i>	<i>—</i>
<i>Interest</i>	<i>412.73</i>	<i>320.06</i>	<i>341.80</i>	<i>103.49</i>
On sinking funds	—	—	—	—
On trust and investment funds	220.34	217.87	—	—
All other	192.39	102.19	341.80	103.49
NON-REVENUE.	\$17,814.92	\$14,321.53	\$93,435.94	\$14,806.22
Offsets to outlays	4,000.00	3,000.00	68,117.37	4,200.00
<i>Departmental</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>68,117.37</i>	<i>4,200.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	8,000.00	18,000.00	8,500.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>8,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>8,000.00</i>	<i>10,000.00</i>	<i>8,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,716.10	1,153.75	1,228.06	934.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	1,716.10	1,153.75	1,228.06	934.50
Refunds	24.45	11.69	89.68	108.38
Agency, trust, and investment	5,074.37	2,156.09	6,000.83	1,063.34
<i>Taxes and licenses for State</i>	<i>1,169.00</i>	<i>618.10</i>	<i>1,004.60</i>	<i>390.00</i>
<i>Taxes for county</i>	<i>2,356.68</i>	<i>1,178.34</i>	<i>2,180.93</i>	<i>673.34</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,548.69</i>	<i>359.65</i>	<i>2,815.30</i>	<i>—</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$33,488.55	\$27,342.43	\$95,469.30	\$25,502.69
Premiums	—	—	—	—
Municipal indebtedness	7,000.00	8,000.00	18,000.00	8,500.00
Transfers and refunds	1,740.55	1,165.44	1,317.74	1,042.88
Agency, trust, and investment	5,074.37	2,156.09	6,000.83	1,063.34
Total receipts	\$47,303.47	\$38,663.96	\$120,787.87	\$36,108.91
Balance on hand, including funds	12,562.40	5,229.45	11,680.97	2,345.33
GRAND TOTAL	\$59,865.87	\$43,893.41	\$132,468.84	\$38,454.24

Graded According to Population of 1930 — Continued.

PAYMENTS.	Wendell POPULATION 353	Heath POPULATION 331	Monterey POPULATION 321	Hawley POPULATION 313
Maintenance	\$29,120.14	\$18,740.54	\$20,316.94	\$20,250.66
<i>Departmental</i>	<i>29,072.84</i>	<i>18,380.89</i>	<i>19,445.10</i>	<i>20,250.66</i>
General government	1,851.33	1,194.22	1,582.79	743.43
Protection of persons and property	591.98	280.78	538.70	137.00
Health and sanitation	1,013.30	238.75	393.00	310.51
Highways	10,291.43	7,110.75	9,382.55	6,463.15
Charities	4,044.37	1,129.53	507.72	2,435.06
Soldiers' benefits	—	—	—	—
Schools	10,511.40	7,853.75	6,012.66	10,088.34
Libraries	138.68	224.96	435.46	25.00
Recreation	147.03	10.76	107.42	4.71
Pensions	—	—	—	—
Unclassified	483.32	337.39	484.80	43.46
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>2.00</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	2.00	—
<i>Cemeteries</i>	<i>47.30</i>	<i>359.65</i>	<i>869.84</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	95.74	238.05	209.97	266.33
<i>Loans, general purposes</i>	<i>95.74</i>	<i>238.05</i>	<i>209.97</i>	<i>266.33</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,468.01	6,729.88	92,113.75	5,601.54
<i>Departmental</i>	<i>7,468.01</i>	<i>6,729.88</i>	<i>92,113.75</i>	<i>5,601.54</i>
General government	—	52.50	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	7,468.01	6,677.38	89,563.14	5,601.54
Charities	—	—	—	—
Schools	—	—	88.60	—
Libraries	—	—	2,462.01	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	8,000.00	10,200.00	9,200.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>700.00</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>7,000.00</i>	<i>8,000.00</i>	<i>10,000.00</i>	<i>8,500.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,716.10	1,153.75	1,228.06	934.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,716.10</i>	<i>1,153.75</i>	<i>1,228.06</i>	<i>934.50</i>
Refunds	24.45	11.69	89.68	108.38
Agency, trust, and investment	5,252.21	2,014.31	3,538.82	1,063.34
<i>Taxes and licenses for State</i>	<i>1,169.00</i>	<i>618.10</i>	<i>1,004.60</i>	<i>390.00</i>
<i>Taxes for county</i>	<i>2,356.68</i>	<i>1,178.34</i>	<i>2,180.93</i>	<i>673.34</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,726.53</i>	<i>217.87</i>	<i>353.29</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$29,215.88	\$18,978.59	\$20,526.91	\$20,516.99
Permanent debt (except from sinking funds)	—	—	200.00	700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,468.01	6,729.88	92,113.75	5,601.54
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	7,000.00	8,000.00	10,000.00	8,500.00
Temporary loans	—	—	—	—
Transfers (except to sinking funds) and refunds	1,740.55	1,165.44	1,317.74	1,042.88
Agency, trust, and investment	5,252.21	2,014.31	3,538.82	1,063.34
Total payments	\$50,676.65	\$36,888.22	\$127,697.22	\$37,424.75
Balance on hand, including funds	9,189.22	7,006.19	4,771.62	1,029.49
GRAND TOTAL	\$59,865.87	\$43,893.41	\$132,468.84	\$38,454.24

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
REVENUE.	\$21,141.39	\$49,800.74	\$23,456.59	\$23,197.27
General	17,857.61	47,770.06	22,140.80	19,434.97
<i>Taxes</i>	8,080.09	39,670.73	10,637.47	9,603.83
Property, poll, and income	8,027.58	39,205.38	10,574.79	9,407.22
Corporation, bank, etc.	52.51	365.35	62.68	196.61
<i>Licenses and permits</i>	8.00	57.00	—	3.00
<i>Fines and forfeits</i>	—	—	90.00	65.00
<i>Grants and gifts</i>	9,769.52	8,142.33	11,413.33	9,763.14
For expenses	9,769.52	7,642.33	11,413.33	9,763.14
For outlays	—	500.00	—	—
All other	—	—	—	—
Commercial	3,283.78	2,030.68	1,315.79	3,762.30
<i>Special assessments</i>	117.85	—	—	—
To meet expenses	117.85	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	629.45	452.94	545.40	473.80
<i>Departmental</i>	1,964.76	1,217.10	445.96	2,878.74
General government	106.00	—	10.00	87.00
Protection of persons and property	48.00	10.10	—	—
Health and sanitation	—	—	182.86	—
Highways	1,798.62	—	117.10	139.00
Charities	—	—	—	—
Soldiers' benefits	4.00	—	96.00	89.00
Schools	—	1,200.00	—	2,499.36
Libraries	—	—	—	11.00
Recreation	—	—	—	—
Unclassified	8.14	7.00	40.00	53.38
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	109.59	2.00	—	—
<i>Interest</i>	462.13	353.64	324.43	409.76
On sinking funds	316.71	6.80	—	176.88
On trust and investment funds	145.42	351.84	324.43	232.88
All other	—	—	—	—
NON-REVENUE.	\$11,159.12	\$41,263.92	\$40,274.42	\$24,731.27
Offsets to outlays	3,439.82	4,749.21	28,155.57	9,939.79
<i>Departmental</i>	3,439.82	4,749.21	28,155.57	9,939.79
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	6,000.00	29,000.00	10,000.00	10,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	6,000.00	29,000.00	10,000.00	10,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	349.71	2,248.80	663.73	2,837.50
<i>From sinking funds</i>	—	—	—	—
All other	349.71	2,248.80	663.73	2,837.50
Refunds	150.55	3.49	49.90	—
Agency, trust, and investment	1,219.04	5,262.42	1,405.22	1,953.98
<i>Taxes and licenses for State</i>	496.50	1,622.00	496.50	548.80
<i>Taxes for county</i>	622.95	3,634.88	908.72	1,305.18
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	99.59	5.54	—	100.00
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$24,581.21	\$54,549.95	\$51,612.16	\$33,137.06
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	29,000.00	10,000.00	10,000.00
Transfers and refunds	500.26	2,252.29	713.63	2,837.50
Agency, trust, and investment	1,219.04	5,262.42	1,405.22	1,953.98
Total receipts	\$32,300.51	\$91,064.66	\$63,731.01	\$47,928.54
Balance on hand, including funds	1,797.63	11,694.97	155.61	6,105.38
GRAND TOTAL	\$34,098.14	\$102,759.63	\$63,886.62	\$54,033.92

Graded According to Population of 1930 — Continued.

PAYMENTS.	Boxborough POPULATION 312	Florida POPULATION 307	Savoy POPULATION 307	Plainfield POPULATION 306
Maintenance	\$21,112.84	\$36,999.36	\$21,788.36	\$23,236.29
<i>Departmental</i>	<i>20,866.24</i>	<i>36,931.36</i>	<i>21,788.36</i>	<i>23,170.70</i>
General government	1,658.34	1,789.18	946.55	1,285.10
Protection of persons and property	734.02	1,037.30	471.03	439.70
Health and sanitation	213.43	232.75	827.23	619.00
Highways	6,495.35	17,807.28	10,724.24	9,107.41
Charities	364.62	3,598.39	969.33	205.17
Soldiers' benefits	—	—	96.00	120.00
Schools	10,771.91	12,149.60	7,581.82	10,677.58
Libraries	177.96	—	30.00	266.33
Recreation	5.23	14.66	4.71	5.76
Pensions	—	—	—	—
Unclassified	445.38	292.20	137.45	444.65
<i>Public service enterprises</i>	<i>5.95</i>	<i>—</i>	<i>—</i>	<i>26.69</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	5.95	—	—	25.59
<i>Cemeteries</i>	<i>240.65</i>	<i>68.00</i>	<i>—</i>	<i>40.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	160.00	919.59	395.21	303.85
<i>Loans, general purposes</i>	<i>160.00</i>	<i>919.59</i>	<i>395.21</i>	<i>303.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,729.53	18,444.28	29,088.14	11,853.59
<i>Departmental</i>	<i>4,714.78</i>	<i>18,444.28</i>	<i>29,088.14</i>	<i>11,853.59</i>
General government	415.00	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,299.78	18,444.28	28,924.48	11,853.59
Charities	—	—	—	—
Schools	—	—	163.66	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>14.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	29,000.00	9,000.00	11,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>29,000.00</i>	<i>8,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	349.71	2,248.80	663.73	2,837.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>349.71</i>	<i>2,248.80</i>	<i>663.73</i>	<i>2,837.50</i>
Refunds	150.55	3.49	49.90	—
Agency, trust, and investment	1,319.04	5,262.42	1,405.22	2,030.86
<i>Taxes and licenses for State</i>	<i>496.50</i>	<i>1,622.00</i>	<i>496.50</i>	<i>548.80</i>
<i>Taxes for county</i>	<i>622.95</i>	<i>3,634.88</i>	<i>908.72</i>	<i>1,305.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>199.59</i>	<i>5.54</i>	<i>—</i>	<i>176.88</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$21,272.84	\$37,918.95	\$22,183.57	\$23,540.14
Permanent debt (except from sinking funds)	—	—	1,000.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,729.53	18,444.28	29,088.14	11,853.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,000.00	29,000.00	8,000.00	10,000.00
Transfers (except to sinking funds) and refunds	500.26	2,252.29	713.63	2,837.50
Agency, trust, and investment	1,319.04	5,262.42	1,405.22	2,030.86
Total payments	\$33,821.67	\$92,877.94	\$62,390.56	\$51,262.09
<i>Balance on hand, including funds</i>	<i>276.47</i>	<i>9,881.69</i>	<i>1,496.06</i>	<i>2,771.83</i>
GRAND TOTAL	\$34,098.14	\$102,759.63	\$63,886.62	\$54,033.92

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
REVENUE.	\$24,367.09	\$15,257.40	\$18,925.85	\$13,092.53
General	22,704.29	13,778.97	15,828.61	11,993.25
Taxes	15,619.64	10,645.66	8,578.77	8,561.10
Property, poll, and income	15,490.85	10,092.68	8,493.84	8,357.65
Corporation, bank, etc.	128.69	552.98	84.93	203.45
Licenses and permits	7.00	32.50	—	60.00
Fines and forfeits	—	10.00	48.20	81.00
Grants and gifts	7,077.75	3,090.81	7,201.64	3,291.15
For expenses	7,077.75	3,090.81	7,201.64	3,291.15
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	1,662.80	1,478.43	3,097.24	1,099.28
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	416.34	1,044.36	443.14	770.12
Departmental	1,045.08	116.78	2,271.04	235.50
General government	8.00	1.00	15.75	70.00
Protection of persons and property	4.11	4.74	7.66	142.50
Health and sanitation	—	—	—	—
Highways	8.00	28.04	25.75	—
Charities	523.70	—	—	—
Soldiers' benefits	—	83.00	—	—
Schools	499.87	—	2,220.88	—
Libraries	1.40	—	1.00	22.00
Recreation	—	—	—	—
Unclassified	—	—	—	1.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	9.09	70.00	25.00	30.00
Interest	192.29	247.29	358.06	63.66
On sinking funds	—	—	—	—
On trust and investment funds	71.59	107.04	221.61	63.66
All other	120.70	140.25	136.45	—
NON-REVENUE.	\$18,245.21	\$9,670.02	\$15,719.59	\$20,780.20
Offsets to outlays	3,000.00	100.00	3,000.00	13,363.37
Departmental	3,000.00	100.00	3,000.00	13,363.37
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	—	9,800.00	5,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	—	9,800.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	2,136.36	91.67	438.97	—
From sinking funds	—	—	—	—
All other	2,136.36	91.67	438.97	—
Refunds	42.67	69.22	6.30	—
Agency, trust, and investment	3,066.18	9,409.13	2,474.32	2,416.83
Taxes and licenses for State	999.61	912.30	471.50	697.40
Taxes for county	2,020.01	2,246.38	841.67	1,634.24
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	46.56	6,250.45	1,161.15	85.19
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$27,367.09	\$15,357.40	\$21,925.85	\$26,455.90
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	—	9,800.00	5,000.00
Transfers and refunds	2,179.03	160.89	445.27	—
Agency, trust, and investment	3,066.18	9,409.13	2,474.32	2,416.83
Total receipts	\$42,612.30	\$24,927.42	\$34,645.44	\$33,872.73
Balance on hand, including funds	5,778.64	9,821.34	968.04	5,157.49
GRAND TOTAL	\$48,390.94	\$34,748.76	\$35,613.48	\$39,030.22

Graded According to Population of 1930 — Continued.

PAYMENTS.	Rowe POPULATION 298	West Tisbury POPULATION 270	Leyden POPULATION 261	Chilmark POPULATION 252
Maintenance	\$22,122.13	\$15,200.47	\$16,700.91	\$12,729.93
<i>Departmental</i>	<i>22,088.33</i>	<i>15,040.47</i>	<i>16,675.91</i>	<i>12,409.58</i>
General government	1,222.52	1,150.80	1,826.05	1,441.74
Protection of persons and property	255.92	710.96	254.63	410.82
Health and sanitation	423.50	316.29	157.50	333.34
Highways	8,611.07	5,337.37	5,704.44	3,027.92
Charities	737.14	473.01	883.78	122.96
Soldiers' benefits	—	120.00	—	—
Schools	10,396.46	6,695.58	7,631.20	6,676.26
Libraries	206.79	149.06	100.07	297.76
Recreation	9.42	8.90	5.24	7.33
Pensions	—	—	—	—
Unclassified	225.51	78.50	113.00	91.45
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>33.80</i>	<i>160.00</i>	<i>25.00</i>	<i>320.35</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	97.75	—	539.32	213.94
<i>Loans, general purposes</i>	<i>97.75</i>	<i>—</i>	<i>539.32</i>	<i>213.94</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,940.50	239.50	4,122.65	16,682.66
<i>Departmental</i>	<i>4,940.50</i>	<i>239.50</i>	<i>4,122.65</i>	<i>16,019.93</i>
General government	162.09	139.50	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	100.00	—	100.00
Highways	4,623.28	—	4,094.65	15,919.93
Charities	—	—	—	—
Schools	155.13	—	28.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>62.73</i>
Municipal indebtedness	10,000.00	—	11,050.00	6,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,250.00</i>	<i>1,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>—</i>	<i>9,800.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,136.36	91.67	438.97	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,136.36</i>	<i>91.67</i>	<i>438.97</i>	<i>—</i>
Refunds	42.67	69.22	6.30	—
Agency, trust, and investment	3,079.29	9,424.50	2,579.59	2,480.49
<i>Taxes and licenses for State</i>	<i>999.61</i>	<i>912.30</i>	<i>471.50</i>	<i>697.40</i>
<i>Taxes for county</i>	<i>2,020.01</i>	<i>2,246.38</i>	<i>841.67</i>	<i>1,634.24</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>59.67</i>	<i>6,265.82</i>	<i>1,266.42</i>	<i>148.85</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$22,219.88	\$15,200.47	\$17,240.23	\$12,943.87
Permanent debt (except from sinking funds)	—	—	1,250.00	1,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,940.50	239.50	4,122.65	16,082.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	—	9,800.00	5,000.00
Transfers (except to sinking funds) and refunds	2,179.03	160.89	445.27	—
Agency, trust, and investment	3,079.29	9,424.50	2,579.59	2,480.49
Total payments	\$42,418.70	\$25,025.36	\$35,437.74	\$38,007.02
Balance on hand, including funds	5,972.24	9,723.40	175.74	1,023.20
GRAND TOTAL	\$48,390.94	\$34,748.76	\$35,613.48	\$39,030.22

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
REVENUE.	\$25,904.70	\$17,063.69	\$23,746.98	\$22,343.24
General	20,260.91	16,240.72	20,154.53	21,234.55
<i>Taxes</i>	<i>10,977.44</i>	<i>9,713.81</i>	<i>12,105.24</i>	<i>11,253.60</i>
Property, poll, and income	10,691.38	9,639.73	12,014.24	11,045.35
Corporation, bank, etc.	286.06	74.08	91.00	208.25
<i>Licenses and permits</i>	<i>4.00</i>	<i>3.00</i>	<i>16.00</i>	<i>4.00</i>
<i>Fines and forfeits</i>	<i>248.70</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Grants and gifts</i>	<i>9,030.77</i>	<i>6,523.91</i>	<i>8,033.29</i>	<i>9,966.95</i>
For expenses	9,030.77	6,523.91	8,033.29	9,966.95
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	5,643.79	822.97	3,592.45	1,108.69
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>535.68</i>	<i>520.96</i>	<i>423.77</i>	<i>301.15</i>
<i>Departmental</i>	<i>2,790.82</i>	<i>67.58</i>	<i>2,819.12</i>	<i>352.92</i>
General government	19.00	17.00	—	—
Protection of persons and property	5.49	—	7.91	12.00
Health and sanitation	—	—	—	—
Highways	1,877.50	27.00	40.00	315.42
Charities	94.00	—	—	—
Soldiers' benefits	48.00	—	—	—
Schools	—	—	2,770.41	25.00
Libraries	1.20	23.48	.80	—
Recreation	159.54	—	—	—
Unclassified	586.09	.10	—	.50
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>10.00</i>	<i>20.00</i>	<i>175.66</i>	<i>24.89</i>
<i>Interest</i>	<i>2,307.29</i>	<i>214.43</i>	<i>173.90</i>	<i>429.73</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,989.63	—	63.33	40.87
All other	317.66	214.43	110.57	388.86
NON-REVENUE.	\$16,603.94	\$18,216.03	\$13,019.86	\$4,785.17
Offsets to outlays	3,000.00	5,991.87	3,000.00	3,125.00
<i>Departmental</i>	<i>3,000.00</i>	<i>5,991.87</i>	<i>3,000.00</i>	<i>3,125.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,000.00	10,000.00	7,000.00	—
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds, refunded current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>7,000.00</i>	<i>10,000.00</i>	<i>7,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,159.60	279.38	468.50	36.22
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	3,159.60	279.38	468.50	36.22
Refunds	2.92	—	136.78	6.34
Agency, trust, and investment	3,441.42	1,944.78	2,414.58	1,617.61
<i>Taxes and licenses for State</i>	<i>529.80</i>	<i>617.10</i>	<i>599.10</i>	<i>516.80</i>
<i>Taxes for county</i>	<i>1,305.18</i>	<i>1,272.21</i>	<i>1,522.71</i>	<i>1,010.00</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,606.44</i>	<i>55.47</i>	<i>292.77</i>	<i>90.81</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$28,904.70	\$23,055.56	\$26,746.98	\$25,468.24
Premiums	—	—	—	—
Municipal indebtedness	7,000.00	10,000.00	7,000.00	—
Transfers and refunds	3,162.52	279.38	605.28	42.56
Agency, trust, and investment	3,441.42	1,944.78	2,414.58	1,617.61
Total receipts	\$42,508.64	\$35,279.72	\$36,766.84	\$27,128.41
Balance on hand, including funds	3,781.47	4,793.90	516.33	7,801.62
GRAND TOTAL	\$46,290.11	\$40,073.62	\$37,283.17	\$34,930.03

Graded According to Population of 1930 — Continued.

PAYMENTS.	Goshen POPULATION 248	Tyringham POPULATION 246	Greenwich POPULATION 238	Shutesbury POPULATION 222
Maintenance	\$22,651.97	\$14,882.07	\$17,548.31	\$17,470.96
<i>Departmental</i>	<i>22,530.02</i>	<i>14,765.27</i>	<i>17,267.01</i>	<i>17,374.46</i>
General government	1,836.59	710.90	956.07	1,077.30
Protection of persons and property	563.49	74.92	366.83	512.53
Health and sanitation	248.50	139.00	187.28	170.35
Highways	7,855.42	5,573.95	5,921.41	6,192.44
Charities	1,256.37	141.00	983.05	712.59
Soldiers' benefits	48.00	—	—	—
Schools	8,408.63	7,586.08	8,320.59	8,066.73
Libraries	180.13	200.00	229.08	110.42
Recreation	697.36	68.56	6.28	8.76
Pensions	—	—	—	—
Unclassified	1,435.53	270.86	296.42	523.34
<i>Public service enterprises</i>	<i>—</i>	<i>2.25</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	2.25	—	—
<i>Cemeteries</i>	<i>121.95</i>	<i>114.55</i>	<i>281.30</i>	<i>96.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	360.42	266.43	285.77	—
<i>Loans, general purposes</i>	<i>360.42</i>	<i>266.43</i>	<i>285.77</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,304.22	8,112.15	6,844.73	5,148.60
<i>Departmental</i>	<i>5,170.72</i>	<i>8,112.15</i>	<i>6,844.73</i>	<i>5,148.60</i>
General government	—	—	—	1,146.07
Protection of persons and property	—	—	—	—
Health and sanitation	—	125.00	—	—
Highways	4,008.68	7,987.15	6,844.73	4,002.53
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	1,162.04	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>133.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,150.00	10,500.00	9,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,150.00</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>9,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,159.60	279.38	468.50	36.22
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,159.60</i>	<i>279.38</i>	<i>468.50</i>	<i>36.22</i>
Refunds	2.92	—	136.78	6.34
Agency, trust, and investment	2,197.34	1,944.78	2,420.41	1,921.66
<i>Taxes and licenses for State</i>	<i>529.80</i>	<i>617.10</i>	<i>599.10</i>	<i>516.80</i>
<i>Taxes for county</i>	<i>1,305.18</i>	<i>1,272.21</i>	<i>1,522.71</i>	<i>1,010.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>362.36</i>	<i>55.47</i>	<i>298.60</i>	<i>394.86</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$23,012.39	\$15,148.50	\$17,834.08	\$17,470.96
Permanent debt (except from sinking funds)	1,150.00	500.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,304.22	8,112.15	6,844.73	5,148.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	10,000.00	9,000.00	—
Transfers (except to sinking funds) and refunds	3,162.52	279.38	605.28	42.56
Agency, trust, and investment	2,197.34	1,944.78	2,420.41	1,921.66
Total payments	\$39,826.47	\$35,984.81	\$36,704.50	\$24,583.78
<i>Balance on hand, including funds</i>	<i>6,463.64</i>	<i>4,088.81</i>	<i>578.67</i>	<i>10,346.25</i>
GRAND TOTAL	\$46,290.11	\$40,073.62	\$37,283.17	\$34,930.03

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
REVENUE.	\$22,351.13	\$10,954.88	\$12,375.44	\$15,516.46
General	20,693.90	10,166.99	11,666.84	13,820.04
<i>Taxes</i>	<i>11,634.15</i>	<i>7,564.11</i>	<i>5,996.33</i>	<i>7,058.59</i>
Property, poll, and income	11,586.70	5,636.20	5,807.11	6,988.87
Corporation, bank, etc.	47.45	1,927.91	189.22	69.72
<i>Licenses and permits</i>	<i>12.00</i>	<i>6.00</i>	<i>7.00</i>	—
<i>Fines and forfeits</i>	<i>153.50</i>	<i>20.00</i>	—	—
<i>Grants and gifts</i>	<i>8,894.25</i>	<i>2,576.88</i>	<i>5,663.51</i>	<i>6,761.45</i>
For expenses	8,894.25	2,576.88	5,663.51	6,761.45
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	1,657.23	787.89	708.60	1,696.42
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>290.41</i>	<i>416.45</i>	<i>523.02</i>	<i>384.29</i>
<i>Departmental</i>	<i>1,266.46</i>	<i>242.97</i>	<i>44.59</i>	<i>1,085.66</i>
General government	—	—	9.00	70.00
Protection of persons and property	10.00	.66	16.50	16.67
Health and sanitation	—	—	—	—
Highways	287.50	5.90	—	—
Charities	40.00	—	—	55.50
Soldiers' benefits	—	—	—	—
Schools	926.46	230.00	—	943.49
Libraries	—	6.41	3.59	—
Recreation	—	—	—	—
Unclassified	2.50	—	15.50	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>35.00</i>	<i>57.89</i>
<i>Interest</i>	<i>100.36</i>	<i>128.47</i>	<i>105.99</i>	<i>168.58</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	52.10	122.81
All other	100.36	128.47	53.89	45.77
NON-REVENUE.	\$20,703.52	\$7,514.52	\$17,952.92	\$16,323.35
Offsets to outlays	6,816.11	3,000.00	8,938.70	8,221.54
<i>Departmental</i>	<i>6,816.11</i>	<i>3,000.00</i>	<i>8,938.70</i>	<i>8,221.54</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	13,000.00	—	7,000.00	6,000.00
<i>Loans, general purposes</i>	<i>4,000.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>9,000.00</i>	—	<i>7,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	—	442.20	37.19
<i>From sinking funds</i>	—	—	—	—
All other	—	—	442.20	37.19
Refunds	39.28	48.11	33.70	18.10
Agency, trust, and investment	848.13	4,466.41	1,538.32	2,046.52
<i>Taxes and licenses for State</i>	<i>302.90</i>	<i>1,436.40</i>	<i>451.50</i>	<i>460.00</i>
<i>Taxes for county</i>	<i>545.23</i>	<i>3,030.01</i>	<i>908.72</i>	<i>1,087.65</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	<i>178.10</i>	<i>498.87</i>
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$29,167.24	\$13,954.88	\$21,314.14	\$23,738.00
Premiums	—	—	—	—
Municipal indebtedness	13,000.00	—	7,000.00	6,000.00
Transfers and refunds	39.28	48.11	475.90	55.29
Agency, trust, and investment	848.13	4,466.41	1,538.32	2,046.52
Total receipts	\$43,054.65	\$18,469.40	\$30,328.36	\$31,839.81
Balance on hand, including funds	566.62	15,848.15	3,661.26	2,257.51
GRAND TOTAL	\$43,611.27	\$34,317.55	\$33,989.62	\$34,097.32

Graded According to Population of 1930 — Continued.

PAYMENTS.	Washington POPULATION 222	Monroe POPULATION 218	Alford POPULATION 200	Middlefield POPULATION 197
Maintenance	\$17,452.60	\$14,374.76	\$11,942.95	\$14,770.81
<i>Departmental</i>	<i>17,380.89</i>	<i>14,374.76</i>	<i>11,865.95</i>	<i>14,651.53</i>
General government	985.61	653.50	1,054.27	955.69
Protection of persons and property	89.53	44.00	35.00	185.20
Health and sanitation	159.94	260.25	326.00	141.00
Highways	9,660.58	7,673.27	3,935.37	6,144.94
Charities	624.98	30.00	219.00	378.34
Soldiers' benefits	—	—	—	—
Schools	5,702.24	5,558.47	6,173.23	6,206.94
Libraries	—	91.45	76.10	109.84
Recreation	3.66	13.61	5.23	8.24
Pensions	—	—	—	—
Unclassified	154.35	50.21	41.75	521.34
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>71.71</i>	<i>—</i>	<i>77.00</i>	<i>119.28</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	377.20	—	147.16	129.47
<i>Loans, general purposes</i>	<i>377.20</i>	<i>—</i>	<i>147.16</i>	<i>129.47</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,281.08	11,337.97	11,385.88	10,387.66
<i>Departmental</i>	<i>13,281.08</i>	<i>11,337.97</i>	<i>11,385.88</i>	<i>10,338.38</i>
General government	—	495.37	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	13,281.08	10,842.60	11,385.88	10,338.38
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>49.28</i>
Municipal indebtedness	9,000.00	—	7,000.00	6,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>9,000.00</i>	<i>—</i>	<i>7,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	442.20	37.19
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>442.20</i>	<i>37.19</i>
Refunds	39.28	48.11	33.70	18.10
Agency, trust, and investment	848.13	4,466.41	1,562.42	2,151.94
<i>Taxes and licenses for State</i>	<i>302.90</i>	<i>1,436.40</i>	<i>451.50</i>	<i>460.00</i>
<i>Taxes for county</i>	<i>545.23</i>	<i>3,030.01</i>	<i>908.72</i>	<i>1,087.65</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>202.20</i>	<i>604.29</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$17,829.80	\$14,374.76	\$12,090.11	\$14,900.28
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,281.08	11,337.97	11,385.88	10,387.66
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	9,000.00	—	7,000.00	6,000.00
Transfers (except to sinking funds) and refunds	39.28	48.11	475.90	55.29
Agency, trust, and investment	848.13	4,466.41	1,562.42	2,151.94
Total payments	\$40,998.29	\$30,227.25	\$32,514.31	\$33,495.17
Balance on hand, including funds	2,612.98	4,090.30	1,475.31	602.15
GRAND TOTAL	\$43,611.27	\$34,317.55	\$33,989.62	\$34,097.32

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
REVENUE.	\$6,355.55	\$15,445.08	\$20,113.69	\$17,372.62
General	5,802.56	13,469.00	18,000.07	17,051.24
Taxes	3,377.62	7,710.05	10,580.85	9,181.87
Property, poll, and income	3,345.28	7,649.25	10,372.47	9,102.43
Corporation, bank, etc.	32.34	60.80	208.38	78.94
Licenses and permits	26.00	—	3.00	6.00
Fines and forfeits	—	—	—	8.00
Grants and gifts	2,398.94	5,758.95	7,416.22	7,855.87
For expenses	2,398.94	5,758.95	7,416.22	7,855.87
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	552.99	1,976.08	2,113.62	321.38
Special assessments	—	—	23.30	—
To meet expenses	—	—	23.30	—
To meet outlays	—	—	—	—
Privileges	346.56	330.40	198.11	221.29
Departmental	175.93	734.54	1,462.55	10.00
General government	79.97	172.50	1.50	—
Protection of persons and property	.96	290.35	12.55	10.00
Health and sanitation	—	260.71	—	—
Highways	—	10.98	1,400.00	—
Charities	—	—	—	—
Soldiers' benefits	95.00	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	48.50	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	58.30	—
Interest	30.50	911.14	371.36	90.09
On sinking funds	—	—	—	—
On trust and investment funds	—	800.00	63.13	—
All other	30.50	111.14	308.23	90.09
NON-REVENUE.	\$2,133.32	\$12,782.44	\$22,067.42	\$17,363.14
Offsets to outlays	—	6,000.00	9,630.02	8,050.50
Departmental	—	6,000.00	9,630.02	8,050.50
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,500.00	5,500.00	11,000.00	7,800.00
Loans, general purposes	—	—	—	2,800.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,500.00	5,500.00	11,000.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	350.00	553.75	391.50
From sinking funds	—	—	—	—
All other	—	350.00	553.75	391.50
Refunds	14.88	33.99	55.22	25.07
Agency, trust, and investment	618.44	898.45	828.43	1,096.07
Taxes and licenses for State	210.00	361.20	286.00	424.50
Taxes for county	408.44	537.25	402.94	671.57
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	—	139.49	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$6,355.55	\$21,445.08	\$29,743.71	\$25,423.12
Premiums	—	—	—	—
Municipal indebtedness	1,500.00	5,500.00	11,000.00	7,800.00
Transfers and refunds	14.88	383.99	608.97	416.57
Agency, trust, and investment	618.44	898.45	828.43	1,096.07
Total receipts	\$8,488.87	\$28,227.52	\$42,181.11	\$34,735.76
Balance on hand, including funds	2,106.38	934.53	6,911.86	252.97
GRAND TOTAL	\$10,595.25	\$29,162.05	\$49,092.97	\$34,988.73

Graded According to Population of 1930 — Continued.

PAYMENTS.	Gay Head POPULATION 161	Montgomery POPULATION 141	Holland POPULATION 137	Tolland POPULATION 134
Maintenance	\$5,427.40	\$13,115.58	\$15,484.05	\$11,756.91
<i>Departmental</i>	5,427.40	13,026.78	15,310.00	11,655.83
General government	888.96	1,195.95	1,371.84	883.60
Protection of persons and property	23.76	174.14	343.76	214.25
Health and sanitation	41.00	909.43	154.06	251.36
Highways	—	4,517.55	5,908.67	5,190.21
Charities	471.13	103.40	448.58	14.00
Soldiers' benefits	120.00	—	—	—
Schools	3,786.26	5,968.45	6,458.48	4,430.97
Libraries	52.72	25.00	112.03	75.00
Recreation	3.66	4.19	54.71	5.24
Pensions	—	—	—	—
Unclassified	39.91	128.67	457.87	591.20
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	83.30	174.05	101.08
<i>Administration of trust funds</i>	—	5.50	—	—
Interest	284.79	180.82	165.29	88.20
<i>Loans, general purposes</i>	284.79	180.82	165.29	88.20
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	—	7,000.66	11,509.19	15,469.20
<i>Departmental</i>	—	7,000.66	11,509.19	15,259.28
General government	—	—	—	90.50
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	7,000.66	11,509.19	14,911.79
Charities	—	—	—	—
Schools	—	—	—	256.99
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	209.92
Municipal indebtedness	1,850.00	5,500.00	12,100.00	5,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	350.00	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	1,500.00	5,500.00	12,100.00	5,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	350.00	553.75	391.50
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	350.00	553.75	391.50
Refunds	14.88	33.99	55.22	25.07
Agency, trust, and investment	618.44	898.45	775.81	1,096.07
<i>Taxes and licenses for State</i>	210.00	361.20	286.00	424.50
<i>Taxes for county</i>	408.44	537.25	402.94	671.57
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	86.87	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$5,712.19	\$13,296.40	\$15,649.34	\$11,845.11
Permanent debt (except from sinking funds)	350.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	7,000.66	11,509.19	15,469.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,500.00	5,500.00	12,100.00	5,000.00
Transfers (except to sinking funds) and refunds	14.88	383.99	608.97	416.57
Agency, trust, and investment	618.44	898.45	775.81	1,096.07
Total payments	\$8,195.51	\$27,079.50	\$40,643.31	\$33,826.95
Balance on hand, including funds	2,399.74	2,082.55	8,449.66	1,161.78
GRAND TOTAL	\$10,595.25	\$29,162.05	\$49,092.97	\$34,988.73

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
REVENUE.	\$9,958.12	\$6,608.00	\$3,880.67	\$9,588.51
General	9,525.53	6,396.26	3,569.36	9,282.33
<i>Taxes</i>	<i>8,806.06</i>	<i>996.02</i>	<i>2,062.22</i>	<i>5,361.96</i>
Property, poll, and income	8,632.93	779.04	2,044.98	5,338.11
Corporation, bank, etc.	173.13	216.98	17.24	23.84
<i>Licenses and permits</i>	<i>11.00</i>	<i>6.50</i>	<i>12.00</i>	<i>1.00</i>
<i>Fines and forfeits</i>	<i>72.00</i>	—	—	—
<i>Grants and gifts</i>	<i>636.47</i>	<i>5,394.74</i>	<i>1,495.14</i>	<i>3,919.38</i>
For expenses	636.47	5,394.74	1,495.14	3,919.38
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	432.59	211.74	311.31	306.18
<i>Special assessments</i>	<i>—</i>	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>17.07</i>	<i>176.91</i>	<i>266.45</i>	<i>268.43</i>
<i>Departmental</i>	<i>16.53</i>	<i>9.50</i>	<i>11.00</i>	<i>.60</i>
General government	—	—	—	—
Protection of persons and property	5.10	9.50	7.00	.60
Health and sanitation	—	—	—	—
Highways	—	—	—	—
Charities	—	—	—	—
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	11.43	—	4.00	—
<i>Public service enterprises</i>	<i>365.00</i>	—	—	—
Electric light	—	—	—	—
Water	260.00	—	—	—
All other	105.00	—	—	—
<i>Cemeteries</i>	<i>—</i>	—	—	—
<i>Interest</i>	<i>33.99</i>	<i>26.33</i>	<i>33.86</i>	<i>37.16</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	—
All other	33.99	26.33	33.86	37.15
NON-REVENUE.	\$7,542.26	\$6,300.09	\$552.59	\$3,744.36
Offsets to outlays	—	—	—	2,500.00
<i>Departmental</i>	<i>—</i>	—	—	<i>2,500.00</i>
<i>Public service enterprises</i>	<i>—</i>	—	—	—
<i>Cemeteries</i>	<i>—</i>	—	—	—
Municipal indebtedness	3,000.00	5,000.00	—	—
<i>Loans, general purposes</i>	<i>—</i>	—	—	—
<i>Loans, public service enterprises</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries</i>	<i>—</i>	—	—	—
<i>Bonds, refunded, current year</i>	<i>—</i>	—	—	—
Temporary loans (including revenue loans)	3,000.00	5,000.00	—	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	—	424.00
<i>From sinking funds</i>	<i>—</i>	—	—	<i>—</i>
All other	—	—	—	424.00
Refunds	5.00	14.87	10.50	26.23
Agency, trust, and investment	4,537.26	1,285.22	542.09	794.13
<i>Taxes and licenses for State</i>	<i>1,269.80</i>	<i>376.60</i>	<i>178.60</i>	<i>248.90</i>
<i>Taxes for county</i>	<i>3,267.46</i>	<i>908.72</i>	<i>363.49</i>	<i>545.23</i>
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	—	—	—
All other	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays	\$9,958.12	\$6,608.00	\$3,880.67	\$12,088.51
Premiums	—	—	—	—
Municipal indebtedness	3,000.00	5,000.00	—	—
Transfers and refunds	5.00	14.87	10.50	450.23
Agency, trust, and investment	4,537.26	1,285.22	542.09	794.13
Total receipts	\$17,500.38	\$12,908.09	\$4,433.26	\$13,332.87
Balance on hand, including funds	6,695.36	372.89	752.19	8,491.37
GRAND TOTAL	\$24,195.74	\$13,280.98	\$5,185.45	\$21,824.24

Graded According to Population of 1930—Continued.

PAYMENTS.	Gosnold POPULATION 120	Peru POPULATION 108	New Ashford POPULATION 75	Mount Washington POPULATION 60
Maintenance	\$8,942.30	\$8,222.60	\$4,484.84	\$7,687.75
<i>Departmental</i>	7,021.33	8,222.60	4,437.24	7,672.75
General government	2,474.82	296.67	644.04	620.62
Protection of persons and property	460.64	20.25	39.44	612.35
Health and sanitation	76.34	25.00	93.66	35.00
Highways	1,068.92	5,234.34	1,309.58	3,121.63
Charities	—	41.00	31.19	—
Soldiers' benefits	—	—	—	—
Schools	2,744.37	2,512.42	2,241.56	3,243.08
Libraries	90.61	—	—	3.00
Recreation	12.56	2.62	1.05	1.57
Pensions	—	—	—	—
Unclassified	93.07	90.30	76.72	35.50
<i>Public service enterprises</i>	1,770.97	—	—	—
Electric light	—	—	—	—
Water	1,625.48	—	—	—
All other	145.49	—	—	—
<i>Cemeteries</i>	160.00	—	47.60	15.00
<i>Administration of trust funds</i>	—	—	—	—
Interest	40.67	49.03	—	—
<i>Loans, general purposes</i>	40.67	49.03	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	3,150.00	1,634.59	47.00	3,893.59
<i>Departmental</i>	—	1,634.59	47.00	3,893.59
General government	—	234.59	—	83.59
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	—	1,400.00	—	3,810.00
Charities	—	—	—	—
Schools	—	—	47.00	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	3,150.00	—	—	—
Electric light	—	—	—	—
Water	3,150.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	3,000.00	1,000.00	44.74	—
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	3,000.00	1,000.00	—	—
<i>Warrants or orders, previous years</i>	—	—	44.74	—
Transfers	—	—	—	424.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	—	—	424.00
Refunds	5.00	14.87	10.50	26.23
Agency, trust, and investment	4,537.26	1,285.22	542.09	794.13
<i>Taxes and licenses for State</i>	1,269.80	376.50	178.60	248.90
<i>Taxes for county</i>	3,267.46	908.72	363.49	545.23
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	—	—	—
<i>All other</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest	\$8,982.97	\$8,271.63	\$4,484.84	\$7,687.75
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	3,150.00	1,634.59	47.00	3,893.59
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	3,000.00	1,000.00	44.74	—
Transfers (except to sinking funds) and refunds	5.00	14.87	10.50	450.23
Agency, trust, and investment	4,537.26	1,285.22	542.09	794.13
Total payments	\$19,675.23	\$12,206.31	\$5,129.17	\$12,825.70
Balance on hand, including funds	4,520.51	1,074.67	56.28	8,998.54
GRAND TOTAL	\$24,195.74	\$13,280.98	\$5,185.45	\$21,824.24

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Prescott POPULATION 48
REVENUE.		\$9,152.86
General		9,010.96
<i>Taxes</i>		3,051.35
Property, poll, and income		2,992.44
Corporation, bank, etc.		58.91
<i>Licenses and permits</i>		1.00
<i>Fines and forfeits</i>		—
<i>Grants and gifts</i>		5,958.61
For expenses		5,958.61
For outlays		—
<i>All other</i>		—
Commercial		141.90
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		33.56
<i>Departmental</i>		5.00
General government		5.00
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		22.50
<i>Interest</i>		80.84
On sinking funds		—
On trust and investment funds		45.52
All other		35.32
NON-REVENUE.		\$727.10
Offsets to outlays		—
<i>Departmental</i>		—
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds, refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		—
<i>From sinking funds</i>		—
<i>All other</i>		—
Refunds		14.04
Agency, trust, and investment		713.06
<i>Taxes and licenses for State</i>		162.60
<i>Taxes for county</i>		435.06
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		115.40
<i>All other</i>		—
RECAPITULATION.		
Revenue and offsets to outlays		\$9,152.86
Premiums		—
Municipal indebtedness		—
Transfers and refunds		14.04
Agency, trust, and investment		713.06
Total receipts		\$9,879.96
Balance on hand, including funds		2,974.72
GRAND TOTAL		\$12,854.68

PAYMENTS.		Prescott POPULATION 48
Maintenance		\$9,484.59
<i>Departmental</i>		9,412.65
General government		544.57
Protection of persons and property		13.75
Health and sanitation		13.00
Highways		5,121.46
Charities		882.68
Soldiers' benefits		—
Schools		2,694.38
Libraries		—
Recreation		1.05
Pensions		—
Unclassified		141.76
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		71.94
<i>Administration of trust funds</i>		—
Interest		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
Outlays		—
<i>Departmental</i>		—
General government		—
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>From sinking funds</i>		—
<i>From revenue and other sources</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Warrants or orders, previous years</i>		—
Transfers		—
<i>To sinking funds from revenue</i>		—
<i>All other</i>		—
Refunds		14.04
Agency, trust, and investment		713.06
<i>Taxes and licenses for State</i>		162.60
<i>Taxes for county</i>		435.06
<i>Expenditures for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		115.40
<i>All other</i>		—
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RECAPITULATION.		
Maintenance and interest		\$9,484.59
Permanent debt (except from sinking funds)		—
Sinking fund requirements from revenue		—
Outlays		—
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		—
Transfers (except to sinking funds) and refunds		14.04
Agency, trust, and investment		713.06
Total payments		\$10,211.69
Balance on hand, including funds		2,642.89
GRAND TOTAL		\$12,854.68

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (233 TOWNS).		POPULATION 394,732
REVENUE.		\$23,395,157.86
General		19,630,605.24
<i>Taxes</i>		<i>17,218,395.72</i>
Property, poll, and income		16,536,407.59
Corporation, bank, etc.		681,988.13
<i>Licenses and permits</i>		<i>47,666.11</i>
<i>Fines and forfeits</i>		<i>49,997.95</i>
<i>Grants and gifts</i>		<i>2,312,957.33</i>
For expenses		2,275,664.22
For outlays		37,293.11
All other		1,588.13
Commercial		3,764,552.62
<i>Special assessments</i>		<i>48,915.26</i>
To meet expenses		32,794.68
To meet outlays		16,120.58
<i>Privileges</i>		<i>897,831.07</i>
<i>Departmental</i>		<i>1,864,418.81</i>
General government		55,930.91
Protection of persons and property		33,821.85
Health and sanitation		30,326.76
Highways		134,916.59
Charities		265,146.91
Soldiers' benefits		36,499.54
Schools		258,474.31
Libraries		10,628.95
Recreation		11,527.09
Unclassified		1,1745.90
<i>Public service enterprises</i>		<i>1,338,751.16</i>
Electric light		534,160.92
Water		798,640.83
All other		5,949.41
<i>Cemeteries</i>		<i>101,461.19</i>
<i>Interest</i>		<i>523,175.13</i>
On sinking funds		3,742.70
On trust and investment funds		206,217.04
All other		313,215.39
NON-REVENUE.		\$21,103,946.38
Offsets to outlays		2,326,176.02
<i>Departmental</i>		<i>2,222,684.80</i>
<i>Public service enterprises</i>		<i>103,056.97</i>
<i>Cemeteries</i>		<i>434.25</i>
Municipal indebtedness		15,562,028.77
<i>Loans, general purposes</i>		<i>1,524,376.17</i>
<i>Loans, public service enterprises</i>		<i>1,574,190.00</i>
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		<i>12,394,662.22</i>
<i>Unpaid warrants or orders, current year</i>		<i>41,259.90</i>
<i>Premiums</i>		<i>27,640.48</i>
Transfers		301,412.14
<i>From sinking funds</i>		<i>20,000.00</i>
All other		281,412.14
Refunds		77,019.98
Agency, trust, and investment		2,837,309.47
<i>Taxes and licenses for State</i>		<i>774,075.34</i>
<i>Taxes for county</i>		<i>1,275,697.89</i>
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>776,712.22</i>
All other		10,824.02
RECAPITULATION.		
Revenue and offsets to outlays		\$25,721,333.88
Premiums		27,640.48
Municipal indebtedness		15,534,388.29
Transfers and refunds		378,432.12
Agency, trust, and investment		2,837,309.47
Total receipts		\$44,499,104.24
Balance on hand, including funds		4,266,684.72
GRAND TOTAL		\$48,765,788.96

¹ Includes \$455.50 from administration of trust funds.

Graded According to Population of 1930 — Concluded.

AGGREGATE PAYMENTS (233 TOWNS).		POPULATION 394,732
Maintenance		\$19,618,597.11
<i>Departmental</i>		<i>18,475,212.12</i>
General government		1,341,127.08
Protection of persons and property		1,693,458.15
Health and sanitation		734,390.76
Highways		4,283,605.09
Charities		1,629,725.10
Soldiers' benefits		167,436.54
Schools		7,793,978.51
Libraries		303,853.32
Recreation		173,302.48
Pensions		6,554.40
Unclassified		321,780.69
<i>Public service enterprises</i>		<i>933,599.74</i>
Electric light		423,409.14
Water		506,628.66
All other		8,561.94
<i>Cemeteries</i>		<i>202,326.26</i>
<i>Administration of trust funds</i>		<i>2,458.99</i>
Interest		714,840.88
<i>Loans, general purposes</i>		<i>551,532.27</i>
<i>Loans, public service enterprises</i>		<i>163,308.61</i>
<i>Loans, cemeteries</i>		<i>-</i>
Outlays		8,283,626.72
<i>Departmental</i>		<i>6,239,167.96</i>
General government		200,852.02
Protection of persons and property		362,836.60
Health and sanitation		141,481.09
Highways		4,040,487.80
Charities		2,185.37
Schools		1,381,021.90
Libraries		22,975.34
Recreation		54,822.82
Unclassified		82,505.02
<i>Public service enterprises</i>		<i>1,954,212.97</i>
Electric light		73,441.51
Water		1,879,712.44
All other		1,059.02
<i>Cemeteries</i>		<i>40,245.79</i>
Municipal indebtedness		13,261,196.84
<i>From sinking funds</i>		<i>20,000.00</i>
<i>From revenue and other sources</i>		<i>1,390,558.88</i>
<i>Bonds refunded, current year</i>		<i>-</i>
<i>Temporary loans (including revenue loans)</i>		<i>11,844,681.00</i>
<i>Warrants or orders, previous years</i>		<i>5,956.96</i>
Transfers		301,412.14
<i>To sinking funds from revenue</i>		<i>800.00</i>
<i>All other</i>		<i>300,612.14</i>
Refunds		77,019.98
Agency, trust, and investment		2,839,368.51
<i>Taxes and licenses for State</i>		<i>774,075.34</i>
<i>Taxes for county</i>		<i>1,275,697.89</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>779,198.78</i>
<i>All other</i>		<i>10,396.50</i>
RECAPITULATION.		
Maintenance and interest		\$20,333,437.99
Permanent debt (except from sinking funds)		1,390,558.88
Sinking fund requirements from revenue		800.00
Outlays		8,283,626.72
Permanent debt from sinking funds		20,000.00
Bonds refunded, current year		-
Temporary loans		11,850,637.96
Transfers (except to sinking funds) and refunds		377,632.12
Agency, trust, and investment		2,839,368.51
Total payments		\$45,096,062.18
Balance on hand, including funds		3,669,726.78
GRAND TOTAL		\$48,765,788.96

¹ Includes \$2,720 paid to the county for debt incurred for bridge purposes; \$1,500 paid from proceeds of sale of street railway; \$500 paid from proceeds of sale of electric light plant; \$408.52 paid from offsets to outlays.

DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1931.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Monson	\$115,000.00	\$85,000.00	\$10,000.00	\$20,000.00	—
Falmouth	579,000.00	387,500.00	181,500.00	10,000.00	—
Seekonk	131,500.00	106,500.00	—	25,000.00	—
Blackstone	47,000.00	32,000.00	—	15,000.00	—
Leicester	113,750.00	13,750.00	—	100,000.00	—
Longmeadow	470,000.00	390,500.00	4,500.00	75,000.00	—
Westport	176,440.00	51,440.00	—	125,000.00	—
Dudley	77,000.00	33,000.00	34,000.00	10,000.00	—
Dalton	118,000.00	115,000.00	—	3,000.00	—
Templeton	128,000.00	78,000.00	—	50,000.00	—
Acushnet	103,798.00	23,798.00	—	80,000.00	—
Medfield	294,000.00	67,000.00	212,000.00	15,000.00	—
Lee	103,100.00	28,100.00	—	75,000.00	—
Wilmington	457,750.00	5,250.00	337,500.00	115,000.00	—
Oxford	142,000.00	67,000.00	—	75,000.00	—
Swansea	94,500.00	94,500.00	—	—	—
Williamstown	92,000.00	92,000.00	—	—	—
Holden	200,350.00	117,500.00	67,850.00	15,000.00	—
Provincetown	178,000.00	88,000.00	40,000.00	50,000.00	—
Warren	98,000.00	58,000.00	—	40,000.00	—
Nantucket	380,000.00	332,000.00	48,000.00	—	—
Rockport	271,500.00	178,000.00	63,500.00	30,000.00	—
Westford	104,400.00	84,400.00	—	20,000.00	—
East Bridgewater	158,000.00	47,500.00	50,500.00	60,000.00	—
Wrentham	62,200.00	30,000.00	32,200.00	—	—
Barre	5,000.00	5,000.00	—	—	—
Holbrook	126,500.00	94,500.00	2,000.00	30,000.00	—
Sharon	277,000.00	175,000.00	7,000.00	95,000.00	—
Weston	503,243.86	222,000.00	270,000.00	—	\$11,243.86
East Longmeadow	82,825.97	37,500.00	21,500.00	23,825.97	—
West Bridgewater	65,530.00	—	40,530.00	25,000.00	—
Bellingham	59,500.00	29,500.00	—	30,000.00	—
Medway	176,850.00	65,850.00	51,000.00	60,000.00	—
Dighton	—	—	—	—	—
Belchertown	40,830.04	34,500.00	—	—	6,330.04
Scituate	1,027,850.00	127,850.00	750,000.00	150,000.00	—
Cohasset	133,160.72	133,000.00	—	—	160.72
Ayer	164,500.00	105,500.00	26,000.00	33,000.00	—
North Brookfield	42,000.00	2,000.00	—	40,000.00	—
Hopedale	100,000.00	100,000.00	—	—	—
Wayland	119,167.90	10,000.00	59,167.90	50,000.00	—
Pepperell	27,000.00	—	27,000.00	—	—
Lancaster	9,500.00	9,500.00	—	—	—
Bourne	44,500.00	44,500.00	—	—	—
Deerfield	144,000.00	114,000.00	—	30,000.00	—
Holliston	141,019.00	86,019.00	—	55,000.00	—
Hanover	462,000.00	84,000.00	338,000.00	40,000.00	—
Lenox	27,000.00	12,000.00	—	15,000.00	—
Norton	154,650.00	28,650.00	101,000.00	25,000.00	—
Wilbraham	131,000.00	27,000.00	84,000.00	20,000.00	—
Hadley	40,000.00	25,000.00	—	15,000.00	—
Kingston	51,700.00	20,000.00	21,700.00	10,000.00	—
Manchester	193,000.00	173,000.00	—	20,000.00	—
Rehoboth	54,000.00	34,000.00	—	20,000.00	—
Bedford	171,000.00	92,000.00	39,000.00	40,000.00	—
Hopkinton	141,018.80	50,000.00	60,000.00	25,000.00	6,018.80
Acton	61,000.00	41,000.00	—	20,000.00	—
Hatfield	59,000.00	59,000.00	—	—	—
Hardwick	—	—	—	—	—
Rutland	50,200.00	17,900.00	22,300.00	10,000.00	—
Groton	79,856.39	74,512.50	—	5,343.89	—
Shirley	23,500.00	23,500.00	—	—	—
Avon	51,000.00	11,000.00	—	40,000.00	—
Ashland	160,000.00	110,000.00	20,000.00	30,000.00	—

¹ Includes \$15,000 anticipation of highway reimbursement from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1931 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Merrimac	\$33,500.00	—	\$13,500.00	\$20,000.00	—
Groveland	47,867.17	\$7,000.00	28,500.00	10,000.00	\$2,367.17
Harwich	—	—	—	—	—
Douglas	32,000.00	11,000.00	6,000.00	15,000.00	—
Salisbury	50,000.00	20,000.00	—	30,000.00	—
Hanson	178,000.00	36,000.00	97,000.00	45,000.00	—
Southborough	365,400.00	45,400.00	320,000.00	—	—
Charlton	71,175.00	41,175.00	—	30,000.00	—
Sutton	24,600.00	4,600.00	—	20,000.00	—
Raynham	64,000.00	54,000.00	—	10,000.00	—
West Boylston	5,900.00	5,900.00	—	—	—
Millville	41,500.00	21,500.00	—	20,000.00	—
Westwood	—	—	—	—	—
Ashburnham	14,900.00	2,400.00	2,500.00	10,000.00	—
Hull	440,500.00	240,500.00	—	200,000.00	—
Hamilton	126,000.00	126,000.00	—	—	—
Upton	—	—	—	—	—
Northborough	50,600.00	34,600.00	16,000.00	—	—
North Reading	59,000.00	39,000.00	—	20,000.00	—
Chatham	74,000.00	74,000.00	—	—	—
Westminster	3,200.00	3,200.00	—	—	—
Lunenburg	38,000.00	28,000.00	—	10,000.00	—
Williamsburg	55,000.00	—	50,000.00	5,000.00	—
Northfield	18,000.00	18,000.00	—	—	—
Georgetown	1,000.00	—	1,000.00	—	—
Dennis	74,000.00	74,000.00	—	—	—
Yarmouth	252,000.00	177,000.00	75,000.00	—	—
Sturbridge	7,800.00	2,800.00	—	5,000.00	—
Stockbridge	104,000.00	84,000.00	—	20,000.00	—
Townsend	30,151.32	14,000.00	—	15,000.00	1,151.32
Millis	142,170.00	124,550.00	17,620.00	—	—
Burlington	39,000.00	24,000.00	—	15,000.00	—
Middleton	45,000.00	10,000.00	—	35,000.00	—
Cheshire	28,700.00	23,000.00	—	5,700.00	—
Duxbury	114,000.00	84,000.00	—	30,000.00	—
Freetown	68,300.00	3,300.00	—	65,000.00	—
Nahant	149,700.00	62,000.00	77,700.00	10,000.00	—
Sheffield	203.00	—	—	203.00	—
Marion	52,000.00	17,000.00	35,000.00	—	—
Marshfield	747,000.00	147,000.00	565,000.00	35,000.00	—
Lynnfield	58,593.84	27,000.00	—	25,000.00	6,593.84
Plainville	42,956.01	13,000.00	14,800.00	10,000.00	5,156.01
Lakeville	—	—	—	—	—
West Newbury	28,000.00	—	—	28,000.00	—
Shelburne	—	—	—	—	—
Tisbury	166,820.00	117,820.00	49,000.00	—	—
Newbury	32,849.94	12,849.94	—	20,000.00	—
Norwell	46,000.00	26,000.00	—	20,000.00	—
Sterling	3,000.00	3,000.00	—	—	—
Mattapoisett	74,900.00	9,000.00	60,900.00	5,000.00	—
Buckland	8,000.00	8,000.00	—	—	—
Lincoln	57,000.00	—	37,000.00	20,000.00	—
Pembroke	200,000.00	—	200,000.00	—	—
Essex	31,500.00	31,500.00	—	—	—
Chester	92,800.00	25,300.00	47,500.00	20,000.00	—
Southwick	201,000.00	63,000.00	98,000.00	40,000.00	—
Littleton	48,940.00	22,000.00	26,940.00	—	—
Sandwich	92,500.00	57,500.00	—	35,000.00	—
Norfolk	28,760.00	3,000.00	—	25,760.00	—
Colrain	—	—	—	—	—
Carver	—	—	—	—	—
Tyngsborough	23,675.00	9,675.00	—	14,000.00	—
Rowley	22,670.00	14,070.00	3,600.00	5,000.00	—
Brookfield	45,000.00	17,000.00	28,000.00	—	—
Oak Bluffs	101,500.00	101,500.00	—	—	—
Clarksburg	11,000.00	11,000.00	—	—	—
Edgartown	54,875.00	54,875.00	—	—	—
Erving	—	—	—	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1931 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
West Brookfield	\$30,500.00	\$5,500.00	\$15,000.00	\$10,000.00	—
Huntington	37,000.00	19,000.00	—	18,000.00	—
Russell	163,600.00	77,800.00	55,800.00	30,000.00	—
Dover	80,000.00	80,000.00	—	—	—
Sudbury	89,000.00	89,000.00	—	—	—
Orleans	10,000.00	—	—	10,000.00	—
Lanesborough	18,688.67	4,888.67	—	13,800.00	—
Sunderland	32,500.00	32,500.00	—	—	—
Hinsdale	5,000.00	5,000.00	—	—	—
Stow	19,300.00	9,300.00	—	10,000.00	—
Rochester	—	—	—	—	—
Whately	14,400.00	6,400.00	—	8,000.00	—
West Stockbridge	27,400.00	15,400.00	—	12,000.00	—
Berkley	17,255.37	13,000.00	—	4,000.00	\$255.37
Wenham	24,000.00	24,000.00	—	—	—
Mendon	—	—	—	—	—
Boylston	32,200.00	¹ 13,200.00	—	19,000.00	—
Berlin	5,000.00	—	—	5,000.00	—
Hubbardston	10,000.00	—	—	10,000.00	—
Harvard	—	—	—	—	—
Topsfield	—	—	—	—	—
Gill	7,200.00	7,200.00	—	—	—
Ashby	12,900.00	12,900.00	—	—	—
Sherborn	11,300.00	—	—	11,300.00	—
Southampton	58,000.00	—	58,000.00	—	—
East Brookfield	12,000.00	—	6,000.00	6,000.00	—
Conway	11,465.68	4,000.00	—	5,000.00	2,465.68
Bernardston	—	—	—	—	—
Granby	5,000.00	—	—	5,000.00	—
Brimfield	5,000.00	—	—	5,000.00	—
New Marlborough	—	—	—	—	—
Ashfield	—	—	—	—	—
Wellfleet	12,000.00	5,000.00	—	7,000.00	—
Charlemont	1,000.00	1,000.00	—	—	—
Brewster	11,951.61	10,000.00	—	—	1,951.61
Bolton	—	—	—	—	—
Royalston	—	—	—	—	—
Halifax	23,000.00	15,000.00	—	8,000.00	—
Princeton	7,500.00	5,500.00	2,000.00	—	—
Hampden	6,000.00	6,000.00	—	—	—
Leverett	—	—	—	—	—
Granville	3,750.00	3,750.00	—	—	—
Becket	3,000.00	—	—	3,000.00	—
Paxton	26,000.00	16,000.00	—	² 10,000.00	—
Petersham	—	—	—	—	—
Boxford	7,000.00	7,000.00	—	—	—
Richmond	3,300.00	3,300.00	—	—	—
Carlisle	14,586.79	2,800.00	—	11,786.79	—
Blandford	50,200.00	7,300.00	42,900.00	—	—
Eastham	—	—	—	—	—
Cummington	4,300.00	3,300.00	—	1,000.00	—
Egremont	—	—	—	—	—
Truro	8,000.00	3,000.00	—	5,000.00	—
Plympton	15,000.00	7,000.00	—	8,000.00	—
Dana	—	—	—	—	—
Oakham	—	—	—	—	—
Enfield	—	—	—	—	—
Worthington	—	—	—	—	—
Pelham	4,900.00	900.00	—	³ 4,000.00	—
Chesterfield	—	—	—	—	—
New Salem	—	—	—	—	—
Sandisfield	2,500.00	—	—	2,500.00	—
New Braintree	2,000.00	—	—	2,000.00	—
Windsor	—	—	—	—	—

¹ Includes \$500 trust funds used.² Includes \$5,000 anticipation of highway reimbursement from State and county.³ In anticipation of highway reimbursement from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1931 — Concluded.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Dunstable	\$10,000.00	—	\$4,000.00	\$6,000.00	—
Westhampton	—	—	—	—	—
Otis	1,000.00	\$1,000.00	—	—	—
Warwick	8,000.00	8,000.00	—	—	—
Hancock	—	—	—	—	—
Mashpee	33,100.00	3,300.00	—	29,800.00	—
Wales	5,000.00	—	—	5,000.00	—
Phillipston	5,000.00	—	—	5,000.00	—
Wendell	—	—	—	—	—
Heath	4,000.00	—	—	4,000.00	—
Monterey	8,400.00	8,400.00	—	—	—
Hawley	1,400.00	1,400.00	—	—	—
Boxborough	—	—	—	—	—
Florida	—	—	—	—	—
Savoy	6,000.00	1,000.00	—	5,000.00	—
Plainfield	2,900.00	2,900.00	—	—	—
Rowe	—	—	—	—	—
West Tisbury	—	—	—	—	—
Leyden	5,750.00	5,750.00	—	—	—
Chilmark	1,500.00	1,500.00	—	—	—
Goshen	6,100.00	4,100.00	—	2,000.00	—
Tyringham	3,000.00	—	—	3,000.00	—
Greenwich	—	—	—	—	—
Shutesbury	—	—	—	—	—
Washington	4,000.00	4,000.00	—	—	—
Monroe	—	—	—	—	—
Alford	—	—	—	—	—
Middlefield	—	—	—	—	—
Gay Head	4,550.00	4,550.00	—	—	—
Montgomery	—	—	—	—	—
Holland	5,000.00	—	—	¹ 5,000.00	—
Tolland	2,800.00	2,800.00	—	—	—
Gosnold	—	—	—	—	—
Peru	5,000.00	—	—	5,000.00	—
New Ashford	10.00	—	—	—	\$10.00
Mount Washington	—	—	—	—	—
Prescott	—	—	—	—	—
233 Towns	\$16,082,907.08	\$7,735,173.11	\$5,076,007.90	\$3,228,021.65	\$43,704.42

¹ Includes \$2,300 anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1931.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1931, together with the supplemental assessment of December, 1931.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue and other temporary loans and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 64 towns which showed no funded or fixed debt.

Towns. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Hanover	2,808	10.7	\$3,933,701	\$422,000.00	—	\$422,000.00
2 Southborough	2,166	10.6	3,433,757	365,400.00	—	365,400.00
3 Medfield	4,066	9.5	2,951,994	279,000.00	—	279,000.00
4 Marshfield	1,625	9.1	7,795,225	712,000.00	—	712,000.00
5 Southwick	1,461	7.7	2,101,586	161,000.00	—	161,000.00
6 Wilmington	4,013	7.4	4,626,184	342,750.00	—	342,750.00
7 Pembroke	1,492	6.6	3,023,195	200,000.00	—	200,000.00
8 Scituate	3,118	6.2	14,093,132	877,850.00	—	877,850.00
9 Southampton	931	6.1	954,548	58,000.00	—	58,000.00
10 Blandford	545	5.8	864,493	50,200.00	—	50,200.00
11 Holden	3,871	5.3	3,515,034	185,350.00	—	185,350.00
12 Yarmouth	1,794	5.2	4,869,290	252,000.00	—	252,000.00
13 Norton	2,737	5.2	2,515,006	129,650.00	—	129,650.00
14 Chester	1,464	4.9	1,489,325	72,800.00	—	72,800.00
15 Weston	3,332	4.9	10,120,569	492,000.00	—	492,000.00
16 Hanson	2,184	4.6	2,869,272	133,000.00	—	133,000.00
17 Millis	1,738	4.6	3,109,350	142,170.00	—	142,170.00
18 Ashland	2,397	4.2	3,111,544	130,000.00	—	130,000.00
19 Bedford	2,603	4.1	3,230,356	131,000.00	—	131,000.00
20 Rockport	3,630	4.0	6,031,277	241,500.00	—	241,500.00
21 Hopkinton	2,563	3.7	2,995,515	110,000.00	—	110,000.00
22 Medway	3,153	3.5	3,384,668	116,850.00	—	116,850.00
23 Sudbury	1,182	3.4	2,630,561	89,000.00	—	89,000.00
24 Longmeadow	4,437	3.4	11,697,935	395,000.00	—	395,000.00
25 Ayer	3,060	3.3	3,940,605	131,500.00	—	131,500.00
26 Russell	1,237	3.3	4,106,251	133,600.00	—	133,600.00
27 Brookfield	1,352	3.2	1,390,408	45,000.00	—	45,000.00
28 Nantucket	3,678	3.1	12,084,658	380,000.00	—	380,000.00
29 Wilbraham	2,719	3.1	3,629,334	111,000.00	—	111,000.00
30 Gay Head	161	3.0	151,848	4,550.00	—	4,550.00
31 Provincetown	3,808	2.9	4,395,925	128,000.00	—	128,000.00
32 Monson	4,918	2.9	3,276,435	95,000.00	—	95,000.00
33 Sunderland	1,159	2.8	1,156,646	32,500.00	—	32,500.00
34 Raynham	2,136	2.8	1,929,020	54,000.00	—	54,000.00
35 Holbrook	3,353	2.8	3,496,333	96,500.00	—	96,500.00
36 Tisbury	1,541	2.6	6,409,785	166,820.00	—	166,820.00
37 Sharon	3,351	2.6	7,057,290	182,000.00	—	182,000.00
38 Rutland	2,442	2.6	1,560,413	40,200.00	—	40,200.00
39 Falmouth	4,821	2.6	22,237,550	569,000.00	—	569,000.00
40 Deerfield	2,882	2.5	4,521,465	114,000.00	—	114,000.00
41 Templeton	4,159	2.5	3,151,227	78,000.00	—	78,000.00
42 Charlton	2,154	2.4	1,739,590	41,175.00	—	41,175.00
43 Hopedale	2,973	2.3	4,329,001	100,000.00	—	100,000.00
44 Nahant	1,654	2.2	6,231,180	139,700.00	—	139,700.00
45 Northborough	1,946	2.2	2,259,292	50,600.00	—	50,600.00
46 Oak Bluffs	1,333	2.2	4,565,044	101,500.00	—	101,500.00
47 Holliston	2,864	2.2	3,933,007	86,019.00	—	86,019.00
48 Belchertown	3,139	2.1	1,610,874	34,500.00	—	34,500.00
49 Dennis	1,829	2.1	3,529,733	74,000.00	—	74,000.00
50 Sandwich	1,437	2.1	2,765,337	57,500.00	—	57,500.00
51 Dover	1,195	2.1	3,857,715	80,000.00	—	80,000.00
52 Hamilton	2,044	2.1	6,089,907	126,000.00	—	126,000.00
53 Oxford	3,943	2.0	3,285,000	67,000.00	—	67,000.00
54 Westford	3,600	2.0	4,138,878	84,400.00	—	84,400.00
55 Seekonk	4,762	2.0	5,227,877	106,500.00	—	106,500.00
56 Swansea	3,941	2.0	4,709,510	94,500.00	—	94,500.00
57 East Bridgewater	3,591	2.0	4,976,207	98,000.00	—	98,000.00
58 Hatfield	2,476	2.0	3,015,812	59,000.00	—	59,000.00
59 Groveland	2,336	2.0	1,815,908	35,500.00	—	35,500.00
60 Washington	222	1.9	208,366	4,000.00	—	4,000.00
61 Dalton	4,220	1.9	5,994,222	115,000.00	—	115,000.00
62 Warwick	367	1.9	417,021	8,000.00	—	8,000.00
63 Dudley	4,265	1.8	3,651,527	67,000.00	—	67,000.00
64 Essex	1,465	1.8	1,727,367	31,500.00	—	31,500.00
65 Warren	3,765	1.8	3,181,895	58,000.00	—	58,000.00
66 Leyden	261	1.8	318,454	5,750.00	—	5,750.00
67 Mattapoisett	1,501	1.8	3,930,056	69,900.00	—	69,900.00
68 Littleton	1,447	1.8	2,795,160	48,940.00	—	48,940.00
69 Huntington	1,242	1.7	1,147,041	19,000.00	—	19,000.00
70 Groton	2,434	1.6	4,556,722	74,512.50	—	74,512.50
71 Paxton	672	1.6	984,246	16,000.00	—	16,000.00
72 Plainville	1,583	1.6	1,711,797	27,800.00	—	27,800.00
73 Cheshire	1,697	1.6	1,461,421	23,000.00	—	23,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1931 — Continued.*

Towns. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
74 Wrentham	3,584	1.5	\$4,020,991	\$62,200.00	—	\$62,200.00
75 North Reading	1,945	1.5	2,585,328	39,000.00	—	39,000.00
76 Clarksburg	1,296	1.5	740,962	11,000.00	—	11,000.00
77 Millville	2,111	1.5	1,467,478	21,500.00	—	21,500.00
78 West Brookfield	1,255	1.4	1,424,805	20,500.00	—	20,500.00
79 East Longmeadow	3,327	1.4	4,171,387	59,000.00	—	59,000.00
80 Stockbridge	1,762	1.4	5,991,042	84,000.00	—	84,000.00
81 Rehoboth	2,610	1.4	2,432,055	34,000.00	—	34,000.00
82 Edgartown	1,276	1.4	3,931,429	54,875.00	—	54,875.00
83 Boylston	1,097	1.4	958,125	13,200.00	—	13,200.00
84 Berkley	1,120	1.4	951,298	13,000.00	—	13,000.00
85 Manchester	2,636	1.3	13,022,176	173,000.00	—	173,000.00
86 Hull	2,047	1.3	18,823,497	240,500.00	—	240,500.00
87 Blackstone	4,674	1.3	2,508,208	32,000.00	—	32,000.00
88 West Stockbridge	1,124	1.2	1,244,253	15,400.00	—	15,400.00
89 Chatham	1,931	1.2	6,009,040	74,000.00	—	74,000.00
90 West Bridgewater	3,206	1.2	3,343,805	40,530.00	—	40,530.00
91 Williamstown	3,900	1.2	7,606,428	92,000.00	—	92,000.00
92 Lunenburg	1,923	1.2	2,332,027	28,000.00	—	28,000.00
93 Corwell	1,519	1.2	2,167,277	26,000.00	—	26,000.00
94 Cohasset	3,083	1.2	11,185,963	133,000.00	—	133,000.00
95 Rowley	1,356	1.2	1,502,732	17,670.00	—	17,670.00
96 Ashby	982	1.2	1,102,105	12,900.00	—	12,900.00
97 Wayland	2,937	1.1	6,104,631	69,167.90	—	69,167.90
98 Duxbury	1,696	1.1	7,476,347	84,000.00	—	84,000.00
99 Bellingham	3,189	1.1	2,642,942	29,500.00	—	29,500.00
100 Shirley	2,427	1.1	2,150,942	23,500.00	—	23,500.00
101 Goshen	248	1.1	379,778	4,100.00	—	4,100.00
102 Monterey	321	1.0	822,783	8,400.00	—	8,400.00
103 Acton	2,482	1.0	4,207,129	41,000.00	—	41,000.00
104 Marion	1,638	1.0	5,444,097	52,000.00	—	52,000.00
105 Halifax	728	0.9	1,592,899	15,000.00	—	15,000.00
106 Plympton	511	0.9	768,370	7,000.00	—	7,000.00
107 Douglas	2,195	0.9	1,883,809	17,000.00	—	17,000.00
108 Kingston	2,672	0.9	4,684,337	41,700.00	—	41,700.00
109 Hampden	684	0.9	697,239	6,000.00	—	6,000.00
110 Burlington	1,722	0.9	2,789,927	24,000.00	—	24,000.00
111 Northfield	1,888	0.8	2,128,106	18,000.00	—	18,000.00
112 Pepperell	2,922	0.8	3,217,114	27,000.00	—	27,000.00
113 Westport	4,408	0.8	6,298,269	51,440.00	—	51,440.00
114 Dunstable	384	0.8	501,052	4,000.00	—	4,000.00
115 Gill	983	0.8	923,337	7,200.00	—	7,200.00
116 Hadley	2,682	0.8	3,211,507	25,000.00	—	25,000.00
117 Tyngsborough	1,358	0.7	1,290,551	9,675.00	—	9,675.00
118 Plainfield	306	0.7	389,148	2,900.00	—	2,900.00
119 Tolland	134	0.7	381,341	2,800.00	—	2,800.00
120 Lynnfield	1,594	0.7	3,702,413	27,000.00	—	27,000.00
121 Merrimac	2,392	0.6	2,120,394	13,500.00	—	13,500.00
122 Cummington	531	0.6	524,093	3,300.00	—	3,300.00
123 Acushnet	4,092	0.6	3,811,760	23,798.00	—	23,798.00
124 Salisbury	2,194	0.6	3,232,390	20,000.00	—	20,000.00
125 Wenham	1,119	0.6	3,927,944	24,000.00	—	24,000.00
126 Stow	1,142	0.6	1,578,560	9,300.00	—	9,300.00
127 Boxford	652	0.6	1,232,748	7,000.00	—	7,000.00
128 Princeton	717	0.6	1,345,826	7,500.00	—	7,500.00
129 Avon	2,414	0.6	1,997,002	11,000.00	—	11,000.00
130 Townsend	1,752	0.5	2,559,015	14,000.00	—	14,000.00
131 Granville	674	0.5	692,168	3,750.00	—	3,750.00
132 Whately	1,136	0.5	1,198,870	6,400.00	—	6,400.00
133 Newbury	1,530	0.5	2,436,824	12,849.94	—	12,849.94
134 Lee	4,061	0.5	5,335,974	28,100.00	—	28,100.00
135 Hawley	313	0.5	266,130	1,400.00	—	1,400.00
136 East Brookfield	926	0.5	1,181,637	6,000.00	—	6,000.00
137 Hinsdale	1,144	0.5	1,041,983	5,000.00	—	5,000.00
138 Middleton	1,712	0.5	2,084,080	10,000.00	—	10,000.00
139 Richmond	583	0.5	721,342	3,300.00	—	3,300.00
140 Bourne	2,895	0.4	9,906,952	44,500.00	—	44,500.00
141 Brewster	769	0.4	2,263,841	10,000.00	—	10,000.00
142 Savoy	307	0.4	241,831	1,000.00	—	1,000.00
143 Conway	900	0.4	1,003,880	4,000.00	—	4,000.00
144 Lanesborough	1,170	0.4	1,262,211	4,888.67	—	4,888.67
145 Leicester	4,445	0.4	3,811,380	13,750.00	—	13,750.00
146 Mashpee	361	0.3	1,043,686	3,300.00	—	3,300.00
147 Buckland	1,497	0.3	2,762,014	8,000.00	—	8,000.00
148 Lancaster	2,897	0.3	3,432,214	9,500.00	—	9,500.00
149 Ashburnham	2,079	0.3	1,784,392	4,900.00	—	4,900.00
150 Carlisle	569	0.3	1,113,185	2,800.00	—	2,800.00
151 West Boylston	2,114	0.2	2,376,686	5,900.00	—	5,900.00
152 Sutton	2,147	0.2	1,864,319	4,600.00	—	4,600.00
153 Wellfleet	823	0.2	2,069,594	5,000.00	—	5,000.00
154 Chilmark	252	0.2	671,712	1,500.00	—	1,500.00
155 Westminster	1,925	0.2	1,486,413	3,200.00	—	3,200.00

TABLE III. — *Relation of Indebtedness to Valuation — 1931 — Concluded.*

Towns. (Population under 5,000)	Popula- tion of 1930	Percent- age of Net Debt of Valua- tion	Valuation of 1931 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
156 Sturbridge . .	1,772	0.2	\$1,431,867	\$2,800.00	—	\$2,800.00
157 Freetown . .	1,656	0.2	1,731,554	3,300.00	—	3,300.00
158 Truro . .	513	0.2	1,677,410	3,000.00	—	3,000.00
159 Lincoln . .	1,493	0.2	3,256,141	37,000.00	\$31,297.61	5,702.39
160 Lenox . .	2,742	0.2	6,967,319	12,000.00	—	12,000.00
161 Norfolk . .	1,429	0.2	1,807,161	3,000.00	—	3,000.00
162 Otis . .	367	0.2	611,859	1,000.00	—	1,000.00
163 Barre . .	3,510	0.2	3,250,005	5,000.00	—	5,000.00
164 Sterling . .	1,502	0.2	1,957,882	3,000.00	—	3,000.00
165 Pelham . .	455	0.1	687,605	900.00	—	900.00
166 Charlemont . .	816	0.1	1,088,966	1,000.00	—	1,000.00
167 North Brookfield .	3,013	0.1	2,535,783	2,000.00	—	2,000.00
168 Williamsburg . .	1,891	0.1	1,444,189	50,000.00	48,994.00	1,006.00
169 Georgetown . .	1,853	0.1	1,992,089	1,000.00	—	1,000.00
Totals . .	345,564	—	\$558,044,236	\$12,811,181.01	\$80,291.61	\$12,730,889.40

TABLE IV. — *Debt Transactions for 1931 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 280), or payments to counties on account of debt incurred for bridge purposes. For this reason the amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 144 to 263, under the section "Municipal Indebtedness."

	Towns. (Population under 5,000)	INCURRED					CANCELLED				
		General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Monson	.	—	—	\$90,000.00	—	—	\$13,000.00	\$3,000.00	\$85,000.00	—	—
Falmouth	.	\$155,000.00	—	350,000.00	—	—	29,500.00	33,500.00	340,000.00	—	—
Seekonk	.	—	—	75,000.00	—	—	10,000.00	—	50,000.00	—	—
Blackstone	.	—	—	65,000.00	—	—	11,150.00	—	70,000.00	—	—
Leicester	.	10,000.00	—	172,000.00	—	—	7,875.00	—	154,000.00	—	—
Longmeadow	.	16,500.00	—	150,000.00	—	—	40,000.00	1,000.00	150,000.00	—	—
Westport	.	7,800.00	—	250,000.00	—	—	18,030.00	—	250,000.00	—	—
Dudley	.	—	—	90,000.00	—	—	7,000.00	6,000.00	80,000.00	—	—
Dalton	.	10,000.00	—	103,000.00	—	—	15,500.00	—	100,000.00	—	—
Templeton	.	23,000.00	—	100,000.00	—	—	8,000.00	—	70,000.00	—	—
Arcisnet	.	—	—	80,000.00	—	—	3,850.00	—	103,900.00	—	—
Medfield	.	—	\$198,000.00	55,000.00	—	—	8,000.00	2,000.00	60,000.00	—	—
Lee	.	10,100.00	—	145,000.00	—	—	8,000.00	—	180,000.00	—	—
Wilmington	.	—	—	190,000.00	—	—	7,750.00	12,500.00	186,000.00	—	—
Oxford	.	—	—	140,000.00	—	—	11,500.00	—	145,000.00	—	—
Swausea	.	7,500.00	—	60,000.00	—	—	7,000.00	—	60,000.00	—	—
Williamstown	.	—	—	150,000.00	—	—	26,000.00	—	150,000.00	—	—
Holden	.	—	3,750.00	80,000.00	—	—	17,000.00	9,500.00	65,000.00	—	—
Provincetown	.	—	28,000.00	120,000.00	—	—	7,000.00	5,000.00	70,000.00	—	—
Warren	.	—	—	110,000.00	—	—	5,900.00	—	70,000.00	—	—
Nantucket	.	55,000.00	—	170,000.00	—	—	20,000.00	2,000.00	170,000.00	—	—
Rockport	.	23,000.00	39,000.00	160,000.00	\$23,000.00	—	20,000.00	4,500.00	150,000.00	\$23,000.00	—
Westford	.	—	—	152,000.00	—	—	7,500.00	—	132,000.00	—	—
East Bridgewater	.	15,000.00	—	190,000.00	—	—	12,500.00	7,000.00	170,000.00	—	—
Wrentham	.	—	—	40,000.00	11,300.00	—	5,000.00	4,200.00	40,000.00	11,300.00	—
Barre	.	—	—	50,000.00	—	—	5,000.00	—	50,000.00	—	—
Holbrook	.	6,000.00	—	90,000.00	—	—	10,500.00	2,000.00	90,000.00	—	—
Sharon	.	—	—	175,000.00	—	—	21,400.00	3,000.00	189,000.00	—	—
Weston	.	222,000.00	88,000.00	100,000.00	65,000.00	\$8,813.59	4,000.00	17,000.00	100,000.00	65,000.00	\$172.50
East Longmeadow	.	—	—	70,471.54	—	—	5,500.00	3,000.00	70,000.00	—	—
West Bridgewater	.	—	—	75,000.00	—	—	—	4,535.00	80,000.00	—	—
Bellingham	.	—	—	67,000.00	—	—	2,500.00	—	62,000.00	—	—

TABLE IV. — Debt Transactions for 1931 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Medway	\$18,350.00	\$1,000.00	\$110,000.00	—	—	\$10,500.00	\$5,000.00	\$110,000.00	—	—
Dighton	—	—	60,000.00	—	—	1,000.00	—	60,000.00	—	—
Bachtown	1,500.00	—	40,000.00	—	\$6,330.04	5,000.00	—	40,000.00	—	—
Scituate	10,000.00	750,000.00	400,000.00	—	—	47,150.00	—	300,000.00	—	—
Cohasset	—	—	150,000.00	—	160.72	14,000.00	—	150,000.00	—	—
Ayer	7,500.00	—	75,000.00	—	—	12,500.00	5,000.00	97,000.00	—	—
North Brookfield	—	—	40,000.00	—	—	4,000.00	—	40,000.00	—	—
Hopedale	—	—	50,000.00	—	—	7,000.00	—	50,000.00	—	—
Wayland	—	35,000.00	109,000.00	\$25,000.00	—	4,650.00	4,600.00	89,000.00	\$25,000.00	—
Pepperell	—	—	45,000.00	—	—	—	5,500.00	60,000.00	—	—
Lancaster	—	—	40,000.00	—	—	6,500.00	—	40,000.00	—	—
Bourne	—	—	25,000.00	—	—	8,250.00	—	25,000.00	—	—
Deerfield	—	—	80,000.00	—	—	12,000.00	—	70,000.00	—	—
Holliston	39,700.00	—	60,000.00	15,000.00	—	11,700.00	—	60,000.00	—	—
Hanover	39,000.00	—	130,000.00	—	—	12,000.00	12,000.00	130,000.00	—	—
Lenox	3,000.00	—	120,000.00	—	—	9,000.00	—	105,000.00	—	—
Norton	2,500.00	—	76,800.00	—	—	5,000.00	6,000.00	66,800.00	—	—
Wilbraham	—	—	95,000.00	—	—	3,000.00	8,000.00	90,000.00	—	—
Hadley	—	—	35,000.00	—	—	2,500.00	—	35,000.00	—	—
Kingston	—	5,900.00	50,000.00	—	—	4,500.00	3,800.00	60,000.00	—	—
Manchester	10,000.00	—	180,000.00	—	—	16,000.00	—	160,000.00	—	—
Rehoboth	—	—	40,000.00	—	—	5,000.00	—	45,000.00	—	—
Bedford	—	—	90,000.00	—	—	9,000.00	12,400.00	85,000.00	—	—
Hopkinton	—	8,000.00	59,000.00	15,000.00	6,018.80	24,000.00	6,000.00	64,000.00	15,000.00	—
Acton	—	—	70,000.00	—	—	7,400.00	—	75,000.00	—	—
Hadfield	—	—	50,000.00	—	—	7,000.00	—	50,000.00	—	—
Hardwick	—	—	60,000.00	—	—	—	—	60,000.00	—	—
Rutland	—	—	25,000.00	—	—	4,200.00	5,200.00	25,000.00	—	—
Groton	—	—	105,343.89	—	—	13,000.00	—	110,000.00	—	—
Shirley	—	—	40,000.00	8,000.00	—	1,500.00	—	40,000.00	8,000.00	—
Avon	5,000.00	—	90,000.00	—	—	5,500.00	—	90,000.00	—	—
Ashland	—	—	95,000.00	—	—	14,000.00	2,500.00	100,000.00	—	—
Merrimac	—	10,000.00	67,000.00	—	—	—	3,500.00	62,000.00	—	—
Groveland	—	—	55,000.00	—	2,367.17	4,250.00	3,500.00	60,000.00	—	—
Harwich	—	—	20,000.00	—	—	—	—	20,000.00	—	—
Douglas	—	—	55,000.00	—	—	1,000.00	2,000.00	40,000.00	—	—

\$856.11

Salisbury	.	.	.	.	.	.	.	80,000.00	—	—	7,000.00	—	75,000.00	—
Hanson	.	.	.	.	.	.	.	90,000.00	—	—	6,000.00	—	70,000.00	—
Southborough	.	.	.	.	.	.	.	45,000.00	—	—	3,900.00	—	45,000.00	—
Charlton	.	.	.	.	.	.	.	60,000.00	—	—	3,500.00	—	60,000.00	34.00
Sutton	.	.	.	.	.	.	.	45,000.00	—	—	3,600.00	—	25,000.00	—
Rayham	.	.	.	.	.	.	.	40,300.00	—	—	2,500.00	—	30,300.00	—
West Boylston	.	.	.	.	.	.	.	20,000.00	—	—	4,200.00	—	20,000.00	—
Milville	.	.	.	.	.	.	.	50,000.00	12,000.00	—	6,000.00	—	50,000.00	12,000.00
Westwood	.	.	.	.	.	.	.	75,000.00	—	—	4,000.00	—	75,000.00	—
Ashburnham	.	.	.	.	.	.	.	50,000.00	—	—	3,300.00	—	60,000.00	—
Hull	.	.	.	.	.	.	.	500,000.00	—	—	43,250.00	—	450,000.00	—
Hamilton	.	.	.	.	.	.	.	80,000.00	—	—	2,000.00	—	80,000.00	—
Upton	.	.	.	.	.	.	.	15,000.00	—	—	3,000.00	—	15,000.00	—
Northborough	.	.	.	.	.	.	.	25,000.00	—	—	4,000.00	—	25,000.00	—
North Reading	.	.	.	.	.	.	.	50,000.00	—	—	5,250.00	—	50,000.00	—
Chatham	.	.	.	.	.	.	.	60,000.00	—	—	7,500.00	—	60,000.00	—
Westminster	.	.	.	.	.	.	.	35,000.00	—	—	1,000.00	—	55,000.00	—
Lunenburg	.	.	.	.	.	.	.	46,000.00	—	—	6,000.00	—	36,000.00	—
Williamsburg	.	.	.	.	.	.	.	15,000.00	—	—	1,000.00	—	15,000.00	—
Northfield	.	.	.	.	.	.	.	25,000.00	—	—	4,500.00	—	25,000.00	—
Georgetown	.	.	.	.	.	.	.	15,000.00	—	—	—	1,000.00	15,000.00	—
Dennis	.	.	.	.	.	.	.	40,000.00	—	—	8,000.00	—	50,000.00	—
Yarmouth	.	.	.	.	.	.	.	60,000.00	67,500.00	—	14,300.00	—	60,000.00	83,500.00
Sturbridge	.	.	.	.	.	.	.	25,000.00	—	—	800.00	—	25,000.00	—
Stockbridge	.	.	.	.	.	.	.	120,000.00	—	—	15,500.00	3,000.00	100,000.00	—
Townsend	.	.	.	.	.	.	.	43,000.00	—	1,151.32	—	—	38,000.00	927.88
Mills	.	.	.	.	.	.	.	45,000.00	—	—	9,500.00	3,400.00	45,000.00	—
Burlington	.	.	.	.	.	.	.	55,000.00	—	—	2,000.00	—	55,000.00	—
Middleton	.	.	.	.	.	.	.	50,000.00	—	—	3,000.00	—	38,000.00	10,500.00
Cheshire	.	.	.	.	.	.	.	40,700.00	—	—	3,000.00	—	35,000.00	—
Duxbury	.	.	.	.	.	.	.	170,000.00	—	—	12,500.00	—	160,000.00	—
Freetown	.	.	.	.	.	.	.	65,000.00	—	—	3,300.00	—	34,000.00	—
Nahant	.	.	.	.	.	.	.	100,000.00	—	—	4,000.00	7,500.00	90,000.00	—
Sheffield	.	.	.	.	.	.	.	10,000.00	—	—	—	—	10,000.00	—
Marion	.	.	.	.	.	.	.	40,000.00	—	—	20,000.00	11,500.00	40,000.00	—
Marshfield	.	.	.	.	.	.	.	210,000.00	—	—	13,000.00	24,500.00	225,000.00	—
Lynnfield	.	.	.	.	.	.	.	90,000.00	—	6,589.59	7,000.00	—	85,000.00	79.50
Plainville	.	.	.	.	.	.	.	50,000.00	—	5,156.01	3,000.00	1,400.00	40,000.00	3,842.23
Lakeville	.	.	.	.	.	.	.	10,000.00	—	—	—	—	10,000.00	—
West Newbury	.	.	.	.	.	.	.	51,000.00	8,000.00	—	3,000.00	—	51,500.00	8,000.00

TABLE IV. — Debt Transactions for 1931 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED					CANCELLED				
	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Shelburne	—	—	\$16,000.00	—	—	—	—	\$16,000.00	—	—
Tisbury	—	—	20,000.00	—	—	\$9,805.00	\$7,000.00	20,000.00	—	—
Newbury	—	—	50,000.00	—	—	2,000.00	—	45,000.00	—	—
Norwell	—	—	50,000.00	—	—	3,500.00	—	50,000.00	—	—
Sterling	—	—	40,000.00	—	—	—	—	40,000.00	—	—
Mattapoisett	\$3,000.00	\$7,000.00	52,000.00	—	—	5,529.17	7,200.00	47,000.00	—	—
Buckland	—	—	10,000.00	\$12,500.00	—	2,000.00	—	10,000.00	\$12,500.00	—
Lincoln	—	—	75,000.00	—	—	—	—	75,000.00	—	—
Pembroke	—	200,000.00	—	—	—	—	—	—	—	—
Essex	—	—	20,000.00	—	—	5,000.00	—	20,000.00	—	—
Chester	—	—	30,000.00	—	—	4,300.00	3,500.00	35,000.00	—	—
Southwick	—	—	60,000.00	—	—	11,000.00	2,800.00	40,000.00	—	—
Littleton	—	3,440.00	30,000.00	—	—	4,000.00	3,000.00	30,000.00	—	—
Sandwich	7,500.00	—	60,000.00	—	—	6,500.00	—	60,000.00	—	—
Norfolk	—	—	65,760.00	—	—	1,000.00	—	66,981.00	—	—
Colrain	—	—	15,000.00	—	—	—	—	15,000.00	—	—
Carver	—	—	20,000.00	—	—	2,000.00	—	20,000.00	—	—
Tynsborough	9,675.00	—	31,000.00	—	—	—	—	33,000.00	—	—
Rowley	—	—	35,000.00	—	—	3,370.00	400.00	35,000.00	—	—
Brookfield	—	—	20,000.00	7,500.00	—	4,000.00	3,000.00	20,000.00	7,500.00	—
Oak Bluffs	—	—	70,000.00	—	—	16,350.00	—	70,000.00	—	—
Charksburg	—	—	20,000.00	—	—	3,000.00	—	20,000.00	—	—
Edgartown	—	—	25,000.00	—	—	5,625.00	—	25,000.00	—	—
Erving	—	—	15,000.00	—	—	—	—	15,000.00	—	—
West Brookfield	—	—	40,000.00	—	—	500.00	1,500.00	40,000.00	—	—
Huntington	—	—	43,000.00	—	—	2,200.00	—	40,000.00	—	—
Russell	7,500.00	—	90,000.00	—	—	8,200.00	3,800.00	70,000.00	—	—
Dover	80,000.00	—	50,000.00	—	—	6,000.00	—	50,000.00	—	—
Sudbury	56,000.00	—	30,000.00	—	—	5,000.00	—	30,000.00	—	—
Orleans	—	—	45,000.00	—	—	—	—	35,000.00	—	—
Lanesborough	2,026.17	—	28,800.00	—	—	572.50	—	32,000.00	—	—
Sunderland	—	—	20,000.00	—	—	3,250.00	—	20,000.00	—	—
Hinsdale	—	—	25,000.00	—	—	2,000.00	—	25,000.00	—	—
Stow	—	—	35,000.00	—	—	3,100.00	—	25,000.00	—	—
Rochester	—	—	30,000.00	—	—	4,500.00	—	30,000.00	—	—
Whately	—	—	28,000.00	—	—	1,600.00	—	25,000.00	—	—

[illegible]

Washington	.	.	.	.	.	4,000.00	-	9,000.00	-	-	9,000.00	-	-	-	-
Monroe	.	.	.	.	.	-	-	-	-	-	-	-	-	-	-
Alford	.	.	.	.	.	-	-	7,000.00	-	-	7,000.00	-	-	-	-
Middlefield	.	.	.	.	.	-	-	6,000.00	-	-	6,000.00	-	-	-	-
Gay Head	.	.	.	.	.	-	-	-	-	350.00	-	-	-	-	-
Montgomery	.	.	.	.	.	-	-	1,500.00	-	-	1,500.00	-	-	-	-
Holland	.	.	.	.	.	-	-	5,500.00	-	-	5,500.00	-	-	-	-
Tolland	.	.	.	.	.	-	-	8,700.00	-	-	10,100.00	-	-	-	-
	.	.	.	.	.	2,800.00	-	2,300.00	-	-	\$2,000.00	-	-	-	-
	.	.	.	.	.	-	-	5,000.00	-	-	5,000.00	-	-	-	-
Gosnold	.	.	.	.	.	-	-	3,000.00	-	-	3,000.00	-	-	-	-
Peru	.	.	.	.	.	-	-	5,000.00	-	-	1,000.00	-	-	-	-
New Ashford	.	.	.	.	.	-	-	-	-	-	-	-	-	-	-
Mount Washington	.	.	.	.	.	-	-	-	-	-	-	-	-	-	-
Prescott	.	.	.	.	.	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
233 Towns	.	.	.	.	.	\$1,524,376.17	\$1,574,190.00	\$12,066,462.22	\$328,100.00	\$41,259.90	\$1,091,541.67	\$309,685.00	\$11,514,381.00	\$330,300.00	\$5,956.96

\$44.74

TABLE V. — *Sinking and Loan Fund Payments to the State — 1931.*

Towns. (Population under 5,000)	AGGREGATES	Miscellan- eous	METROPOLITAN			
			Totals	Sewer	Park	Water
Sharon	\$453.79	¹ \$453.79	—	—	—	—
Weston	1,171.02	² 255.00	\$916.02	—	\$916.02	—
Cohasset	10.51	—	10.51	—	10.51	—
Westwood	1,022.76	¹ 562.69	460.07	—	460.07	—
Hull	1,840.66	—	1,840.66	—	1,840.66	—
Nahant	1,701.75	—	1,701.75	—	530.53	\$1,171.22
Dover	411.72	—	411.72	—	411.72	—
Totals	\$6,612.21	\$1,271.48	\$5,340.73	—	\$4,169.51	\$1,171.22

¹ Deepening Neponset River.² Grade Crossing.

The following towns under 5,000 population made no sinking and loan fund payments in 1931 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Acton	Enfield	Medfield	Sandwich
Acushnet	Erving	Medway	Savoy
Alford	Essex	Mendon	Scituate
Ashburnham	Falmouth	Merrimac	Seekonk
Ashby	Florida	Middlefield	Sheffield
Ashfield	Freetown	Middleton	Shelburne
Ashland	Gay Head	Millis	Sherborn
Avon	Georgetown	Millville	Shirley
Ayer	Gill	Monroe	Shutesbury
Barre	Goshen	Monson	Southampton
Becket	Gosnold	Monterey	Southborough
Bedford	Granby	Montgomery	Southwick
Belchertown	Granville	Mount Washington	Sterling
Bellingham	Greenwich	Nantucket	Stockbridge
Berkley	Groton	New Ashford	Stow
Berlin	Groveland	New Braintree	Sturbridge
Bernardston	Hadley	Newbury	Sudbury
Blackstone	Halifax	New Marlborough	Sunderland
Blandford	Hamilton	New Salem	Sutton
Bolton	Hampden	Norfolk	Swansea
Bourne	Hancock	Northborough	Templeton
Boxborough	Hanover	North Brookfield	Tisbury
Boxford	Hanson	Northfield	Tolland
Boylston	Hardwick	North Reading	Topsfield
Brewster	Harvard	Norton	Townsend
Brimfield	Harwich	Norwell	Truro
Brookfield	Hatfield	Oak Bluffs	Tyngsborough
Buckland	Hawley	Oakham	Tyringham
Burlington	Heath	Orleans	Upton
Carlisle	Hinsdale	Otis	Wales
Carver	Holbrook	Oxford	Warren
Charlemont	Holden	Paxton	Warwick
Charlton	Holland	Pelham	Washington
Chatham	Holliston	Pembroke	Wayland
Cheshire	Hopedale	Pepperell	Wellfleet
Chester	Hopkinton	Peru	Wendell
Chesterfield	Hubbardston	Petersham	Wenham
Chilmark	Huntington	Phillipston	West Boylston
Clarksburg	Kingston	Plainfield	West Bridgewater
Colrain	Lakeville	Plainville	West Brookfield
Conway	Lancaster	Plympton	Westford
Cummington	Lanesborough	Prescott	Westhampton
Dalton	Lee	Princeton	Westminster
Dana	Leicester	Provincetown	West Newbury
Deerfield	Lenox	Raynham	Westport
Dennis	Leverett	Rehoboth	West Stockbridge
Dighton	Leyden	Richmond	West Tisbury
Douglas	Lincoln	Rochester	Whately
Dudley	Littleton	Rockport	Wilbraham
Dunstable	Longmeadow	Rowe	Williamsburg
Duxbury	Lunenburg	Rowley	Williamstown
East Bridgewater	Lynnfield	Royalston	Wilmington
East Brookfield	Manchester	Russell	Windsor
Eastham	Marion	Rutland	Worthington
East Longmeadow	Marshfield	Salisbury	Wrentham
Edgartown	Mashpee	Sandisfield	Yarmouth
Egremont	Mattapoisett		

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1931.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Monson	\$16,000.00	\$16,000.00	—	—	100.0	—	—
Falmouth	63,000.00	63,000.00	—	—	100.0	—	—
Seekonk	10,000.00	10,000.00	—	—	100.0	—	—
Blackstone	11,150.00	11,150.00	—	—	100.0	—	—
Leicester	7,875.00	7,875.00	—	—	100.0	—	—
Longmeadow	41,000.00	41,000.00	—	—	100.0	—	—
Westport	18,030.00	18,030.00	—	—	100.0	—	—
Dudley	13,000.00	13,000.00	—	—	100.0	—	—
Dalton	15,500.00	15,500.00	—	—	100.0	—	—
Templeton	8,000.00	8,000.00	—	—	100.0	—	—
Acushnet	3,850.00	3,850.00	—	—	100.0	—	—
Medfield	10,000.00	10,000.00	—	—	100.0	—	—
Lee	8,000.00	8,000.00	—	—	100.0	—	—
Wilmington	20,250.00	20,250.00	—	—	100.0	—	—
Oxford	11,500.00	11,500.00	—	—	100.0	—	—
Swansea	7,000.00	7,000.00	—	—	100.0	—	—
Williamstown	26,000.00	26,000.00	—	—	100.0	—	—
Holden	26,500.00	26,500.00	—	—	100.0	—	—
Provincetown	12,000.00	12,000.00	—	—	100.0	—	—
Warren	5,900.00	5,900.00	—	—	100.0	—	—
Nantucket	22,000.00	22,000.00	—	—	100.0	—	—
Rockport	24,500.00	24,500.00	—	—	100.0	—	—
Westford	7,500.00	7,500.00	—	—	100.0	—	—
East Bridgewater	19,500.00	19,500.00	—	—	100.0	—	—
Wrentham	9,200.00	9,200.00	—	—	100.0	—	—
Barre	5,000.00	5,000.00	—	—	100.0	—	—
Holbrook	12,500.00	12,500.00	—	—	100.0	—	—
Sharon	24,853.79	24,400.00	—	\$453.79	98.2	—	1.8
Weston	22,171.02	21,000.00	—	1,171.02	94.7	—	5.3
East Longmeadow	8,500.00	8,500.00	—	—	100.0	—	—
West Bridgewater	4,535.00	4,535.00	—	—	100.0	—	—
Bellingham	2,500.00	2,500.00	—	—	100.0	—	—
Medway	15,500.00	15,500.00	—	—	100.0	—	—
Dighton	1,000.00	1,000.00	—	—	100.0	—	—
Belchertown	5,000.00	5,000.00	—	—	100.0	—	—
Scituate	47,150.00	47,150.00	—	—	100.0	—	—
Cohasset	14,010.51	14,000.00	—	10.51	99.9	—	0.1
Ayer	17,500.00	17,500.00	—	—	100.0	—	—
North Brookfield	4,000.00	4,000.00	—	—	100.0	—	—
Hopedale	7,000.00	7,000.00	—	—	100.0	—	—
Wayland	9,250.00	9,250.00	—	—	100.0	—	—
Pepperell	5,000.00	5,000.00	—	—	100.0	—	—
Pepperell	5,000.00	5,000.00	—	—	100.0	—	—
Lancaster	6,500.00	6,500.00	—	—	100.0	—	—
Bourne	8,250.00	8,250.00	—	—	100.0	—	—
Deerfield	12,000.00	12,000.00	—	—	100.0	—	—
Holliston	11,700.00	11,700.00	—	—	100.0	—	—
Hanover	24,000.00	24,000.00	—	—	100.0	—	—
Lenox	9,000.00	9,000.00	—	—	100.0	—	—
Norton	9,500.00	9,500.00	—	—	100.0	—	—
Wilbraham	11,000.00	11,000.00	—	—	100.0	—	—
Hadley	5,220.00	5,220.00	—	—	100.0	—	—
Kingson	8,300.00	8,300.00	—	—	100.0	—	—
Manchester	16,000.00	16,000.00	—	—	100.0	—	—
Rehoboth	5,000.00	5,000.00	—	—	100.0	—	—
Bedford	21,400.00	21,400.00	—	—	100.0	—	—
Hopkinton	10,000.00	10,000.00	—	—	100.0	—	—
Acton	7,400.00	7,400.00	—	—	100.0	—	—
Hatfield	7,000.00	7,000.00	—	—	100.0	—	—
Rutland	9,400.00	9,400.00	—	—	100.0	—	—
Groton	13,000.00	13,000.00	—	—	100.0	—	—
Shirley	1,500.00	1,500.00	—	—	100.0	—	—
Avon	5,500.00	5,500.00	—	—	100.0	—	—
Ashland	16,500.00	16,500.00	—	—	100.0	—	—
Merrimac	3,500.00	3,500.00	—	—	100.0	—	—
Groveland	7,750.00	7,750.00	—	—	100.0	—	—
Douglas	3,000.00	3,000.00	—	—	100.0	—	—
Salisbury	7,000.00	7,000.00	—	—	100.0	—	—
Hanson	16,000.00	16,000.00	—	—	100.0	—	—
Southborough	3,900.00	3,900.00	—	—	100.0	—	—
Charlton	3,500.00	3,500.00	—	—	100.0	—	—
Sutton	3,600.00	3,600.00	—	—	100.0	—	—
Raynham	2,500.00	2,500.00	—	—	100.0	—	—
West Boylston	4,200.00	4,200.00	—	—	100.0	—	—
Millville	6,000.00	6,000.00	—	—	100.0	—	—
Westwood	5,022.76	4,000.00	—	1,022.76	79.6	—	20.4
Ashburnham	4,300.00	4,300.00	—	—	100.0	—	—

¹ Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.² Serial loans amounting to \$1,500 were paid from proceeds of sale of street railway.³ Includes \$2,720 paid Hampshire County on account of Connecticut River Bridge.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1931 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hull	\$45,090.66	\$43,250.00	—	\$1,840.66	95.9	—	4.1
Hamilton	2,000.00	2,000.00	—	—	100.0	—	—
Upton	3,000.00	3,000.00	—	—	100.0	—	—
Northborough	4,000.00	4,000.00	—	—	100.0	—	—
North Reading	5,250.00	5,250.00	—	—	100.0	—	—
Chatham	7,300.00	7,300.00	—	—	100.0	—	—
Westminster	1,000.00	1,000.00	—	—	100.0	—	—
Lunenburg	6,000.00	6,000.00	—	—	100.0	—	—
Williamsburg	1,000.00	1,000.00	—	—	100.0	—	—
Northfield	4,500.00	4,500.00	—	—	100.0	—	—
Georgetown	1,000.00	1,000.00	—	—	100.0	—	—
Dennis	8,000.00	8,000.00	—	—	100.0	—	—
Yarmouth	14,300.00	14,300.00	—	—	100.0	—	—
Sturbridge	800.00	800.00	—	—	100.0	—	—
Stockbridge	18,500.00	18,500.00	—	—	100.0	—	—
Millis	12,900.00	12,900.00	—	—	100.0	—	—
Burlington	2,000.00	2,000.00	—	—	100.0	—	—
Middleton	3,000.00	3,000.00	—	—	100.0	—	—
Cheshire	3,000.00	3,000.00	—	—	100.0	—	—
Duxbury	12,500.00	12,500.00	—	—	100.0	—	—
Freetown	3,300.00	3,300.00	—	—	100.0	—	—
Nahant	13,201.75	11,500.00	—	1,701.75	87.1	—	12.9
Marion	31,500.00	31,500.00	—	—	100.0	—	—
Marshfield	37,500.00	37,500.00	—	—	100.0	—	—
Lynnfield	7,000.00	7,000.00	—	—	100.0	—	—
Plainville	4,400.00	4,400.00	—	—	100.0	—	—
West Newbury	3,000.00	3,000.00	—	—	100.0	—	—
Tisbury	16,805.00	16,805.00	—	—	100.0	—	—
Newbury	2,000.00	2,000.00	—	—	100.0	—	—
Norwell	3,500.00	3,500.00	—	—	100.0	—	—
Mattapoisett	12,729.17	12,729.17	—	—	100.0	—	—
Buckland	2,000.00	2,000.00	—	—	100.0	—	—
Lincoln	800.00	—	\$800.00	—	—	100.0	—
Essex	5,000.00	5,000.00	—	—	100.0	100.0	—
Chester	7,800.00	7,800.00	—	—	100.0	—	—
Southwick	13,800.00	13,800.00	—	—	100.0	—	—
Littleton	7,000.00	7,000.00	—	—	100.0	—	—
Sandwich	6,500.00	6,500.00	—	—	100.0	—	—
Norfolk	1,000.00	1,000.00	—	—	100.0	—	—
Carver	2,000.00	2,000.00	—	—	100.0	—	—
Rowley	3,770.00	3,770.00	—	—	100.0	—	—
Brookfield	7,000.00	7,000.00	—	—	100.0	—	—
Oak Bluffs	16,350.00	16,350.00	—	—	100.0	—	—
Clarksburg	3,000.00	3,000.00	—	—	100.0	—	—
Edgartown	5,500.00	5,500.00	—	—	100.0	—	—
West Brookfield	2,000.00	2,000.00	—	—	100.0	—	—
Huntington	2,200.00	2,200.00	—	—	100.0	—	—
Russell	12,000.00	12,000.00	—	—	100.0	—	—
Dover	6,411.72	6,000.00	—	411.72	93.6	—	6.4
Sudbury	5,000.00	5,000.00	—	—	100.0	—	—
Lanesborough	572.50	572.50	—	—	100.0	—	—
Sunderland	3,250.00	3,250.00	—	—	100.0	—	—
Hinsdale	2,000.00	2,000.00	—	—	100.0	—	—
Stow	3,100.00	3,100.00	—	—	100.0	—	—
Rochester	4,500.00	4,500.00	—	—	100.0	—	—
Whately	1,600.00	1,600.00	—	—	100.0	—	—
West Stockbridge	1,000.00	1,000.00	—	—	100.0	—	—
Berkley	1,000.00	1,000.00	—	—	100.0	—	—
Wenham	2,716.48	2,716.48	—	—	100.0	—	—
Boylston	4,200.00	4,200.00	—	—	100.0	—	—
Gill	1,800.00	1,800.00	—	—	100.0	—	—
Ashby	1,200.00	1,200.00	—	—	100.0	—	—
East Brookfield	3,000.00	3,000.00	—	—	100.0	—	—
Conway	1,000.00	1,000.00	—	—	100.0	—	—
Charlemont	1,000.00	1,000.00	—	—	100.0	—	—
Brewster	2,000.00	2,000.00	—	—	100.0	—	—
Halifax	4,000.00	4,000.00	—	—	100.0	—	—
Princeton	4,500.00	4,500.00	—	—	100.0	—	—
Granville	1,600.00	1,600.00	—	—	100.0	—	—
Paxton	3,100.00	3,100.00	—	—	100.0	—	—
Boxford	1,000.00	1,000.00	—	—	100.0	—	—

¹ Serial loans amounting to \$125 were paid from offsets to outlays.² Serial loans amounting to \$283.52 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1931 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Richmond . . .	\$2,000.00	\$2,000.00	—	—	100.0	—	—
Carlisle . . .	2,500.00	2,500.00	—	—	100.0	—	—
Blandford . . .	7,500.00	7,500.00	—	—	100.0	—	—
Cummington . . .	500.00	500.00	—	—	100.0	—	—
Truro . . .	1,000.00	1,000.00	—	—	100.0	—	—
Plympton . . .	2,000.00	2,000.00	—	—	100.0	—	—
Enfield . . .	500.00	500.00	—	—	100.0	—	—
Pelham . . .	300.00	300.00	—	—	100.0	—	—
Sandisfield . . .	555.00	555.00	—	—	100.0	—	—
Windsor . . .	930.00	930.00	—	—	100.0	—	—
Dunstable . . .	250.00	250.00	—	—	100.0	—	—
Otis . . .	1,650.00	1,650.00	—	—	100.0	—	—
Warwick . . .	1,500.00	1,500.00	—	—	100.0	—	—
Mashpee . . .	1,600.00	1,600.00	—	—	100.0	—	—
Monterey . . .	200.00	200.00	—	—	100.0	—	—
Hawley . . .	700.00	700.00	—	—	100.0	—	—
Savoy . . .	1,000.00	1,000.00	—	—	100.0	—	—
Plainfield . . .	1,000.00	1,000.00	—	—	100.0	—	—
Leyden . . .	1,250.00	1,250.00	—	—	100.0	—	—
Chilmark . . .	1,500.00	1,500.00	—	—	100.0	—	—
Goshen . . .	1,150.00	1,150.00	—	—	100.0	—	—
Tyringham . . .	500.00	500.00	—	—	100.0	—	—
Gay Head . . .	350.00	350.00	—	—	100.0	—	—
Totals . . .	\$1,388,950.36	\$1,381,538.15	\$800.00	\$6,612.21	99.5	1 —	0.5

¹ Less than one-tenth of one per cent.

The following towns showed no payments on account of funded or fixed debt:

Alford	Eastham	Harwich	New Ashford	Prescott	Topsfield
Ashfield	Egremont	Heath	New Braintree	Rowe	Townsend
Becket	Erving	Holland	New Marlborough	Royalston	Tynsborough
Berlin	Florida	Hubbardston	New Salem	Sheffield	Wales
Bernardston	Gosnold	Lakeville	Oakham	Shelburne	Washington
Bolton	Granby	Leverett	Orleans	Sherborn	Wellfleet
Boxborough	Greenwich	Mendon	Pembroke	Shutesbury	Wendell
Brimfield	Hampden	Middlefield	Peru	Southampton	Westhampton
Chesterfield	Hancock	Monroe	Petersham	Sterling	West Tisbury
Colrain	Hardwick	Montgomery	Phillipston	Tolland	Worthington
Dana	Harvard	Mount Washington			

DIVISION C

CASH BALANCES

TABLE VII. *Cash Balances.*

Towns, (Population under 5,000)	CASH AT BEGINNING OF 1931					CASH AT END OF 1931						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Monson	\$16,253.73	\$16,253.73	—	—	—	—	\$16,673.69	\$16,673.69	—	—	—	—
Falmouth	94,303.20	93,075.88	—	—	\$1,227.32	—	157,650.39	155,986.36	—	—	\$1,664.03	—
Seakonk	17,300.38	17,300.38	—	—	—	—	25,225.81	25,225.81	—	—	—	—
Blackstone	15,157.50	15,157.50	—	—	—	—	2,460.76	2,460.76	—	—	—	—
Leicester	8,043.56	7,589.36	—	—	454.20	—	9,908.15	9,224.63	—	—	683.52	—
Longmeadow	79,383.01	78,009.62	—	—	594.39	\$179.00	36,396.85	36,303.03	—	—	23.57	\$170.25
Westport	42,321.78	36,627.18	—	\$3,662.87	—	2,031.73	55,673.73	53,057.00	—	—	—	2,616.73
Dudley	13,491.51	13,491.51	—	—	—	—	17,680.11	17,680.11	—	—	—	—
Dalton	12,246.41	10,635.98	—	192.98	1,417.45	—	2,974.76	394.71	—	\$82.13	2,497.92	—
Templeton	36,472.64	36,001.64	—	—	—	471.00	60,155.78	59,652.82	—	—	—	502.96
Acushnet	64,196.98	64,189.48	—	7.50	—	—	45,619.02	45,612.12	7.50	—	—	—
Medfield	23,372.64	18,185.24	—	75.00	5,112.40	—	71,747.97	71,672.97	—	75.00	—	—
Lee	65,335.30	65,335.30	—	—	—	—	21,903.56	21,903.56	—	—	—	—
Wilmington	31,442.05	31,194.19	—	—	288.46	—	21,634.61	21,581.01	—	—	53.63	—
Oxford	28,219.19	27,746.10	—	—	439.12	33.97	1,375.26	697.96	—	—	643.33	33.97
Swansea	23,065.53	22,965.53	—	—	100.00	—	17,856.38	12,871.38	—	—	4,985.00	—
Williamstown	42,674.28	42,674.28	—	—	—	—	11,956.86	11,956.86	—	—	—	—
Holden	47,217.30	46,744.81	—	—	—	472.49	29,037.47	28,458.63	—	—	—	578.84
Provincetown	109,169.04	109,111.64	—	—	57.40	—	13,908.20	13,746.54	—	—	161.66	—
Warren	14,178.28	14,178.28	—	—	—	—	12,999.94	12,999.94	—	—	—	—
Nantucket	50,163.15	50,044.26	—	—	—	118.89	32,620.93	32,502.04	—	—	—	118.89
Rockport	30,929.64	30,181.69	—	—	747.95	—	30,738.40	30,281.26	—	—	457.14	—
Westford	8,479.45	8,477.76	—	—	271.69	—	26,960.81	26,519.19	—	—	441.62	—
East Bridgewater	14,084.46	12,806.08	—	—	896.50	381.88	4,754.07	4,365.68	—	—	6.51	381.88
Wrentham	25,980.37	25,200.37	—	—	779.80	—	9,654.91	8,716.01	—	—	938.90	—
Barre	18,269.37	18,107.37	—	—	162.00	—	13,444.76	13,444.76	—	—	—	—
Holbrook	19,633.56	18,772.54	—	—	680.24	180.78	18,031.84	17,199.88	—	—	760.91	71.05
Sharon	47,769.87	47,502.79	—	—	267.08	—	27,072.06	26,860.07	—	—	211.99	—
Weston	46,625.28	39,075.57	—	7.55	7,542.16	—	193,178.94	182,082.40	—	16.98	10,479.56	—
East Longmeadow	259.03	111.59	—	—	103.59	43.85	68.46	40.96	—	—	27.50	—
West Bridgewater	40,950.58	40,950.58	—	—	—	—	38,180.07	38,180.07	—	—	—	—
Bellingham	6,418.66	6,393.66	—	—	—	25.00	6,183.62	6,183.62	—	—	—	—
Medway	8,616.32	8,616.32	—	—	—	—	9,804.30	9,804.30	—	—	—	—
Dighton	25,819.36	25,819.36	—	—	—	—	21,073.19	21,073.19	—	—	—	—
Belchertown	7,126.62	7,027.78	—	—	—	98.84	1,995.73	1,775.93	—	1,500.08	43.00	216.72
Seaguate	20,564.97	20,564.97	—	—	—	—	53,190.80	53,190.80	—	—	—	—

P.D. 79.										287									
Cohasset	.	.	.	53,264.23	52,700.99	—	75.00	488.24	—	—	39,809.78	39,654.54	—	—	55.24	100.00			
Ayer	.	.	.	81,837.76	80,533.24	—	—	1,324.52	—	—	5,639.44	4,735.03	—	—	904.41	—			
North Brookfield	.	.	.	34,844.83	34,844.83	—	—	—	—	—	42,882.91	42,882.91	—	—	—	—			
Hopedale	.	.	.	52,877.47	52,213.54	—	—	663.93	—	—	48,287.78	47,591.67	—	—	696.11	—			
Wayland	.	.	.	10,419.18	9,204.07	—	916.71	273.40	25.00	—	13,146.57	11,867.99	—	937.52	251.13	89.93			
Pepperell	.	.	.	23,695.57	23,443.71	—	—	251.86	—	—	24,270.11	24,007.45	—	—	262.65	—			
Lancaster	.	.	.	8,266.04	8,266.04	—	—	—	—	—	1,074.41	1,053.21	—	—	21.20	—			
Bourne	.	.	.	67,685.99	67,685.99	—	—	—	—	—	85,962.60	85,962.60	—	—	—	—			
Deerfield	.	.	.	15,417.90	15,417.90	—	103.37	—	—	—	19,784.36	19,600.19	—	184.17	—	—			
Holliston	.	.	.	37,388.92	37,388.92	—	—	—	—	—	24,013.07	24,013.07	—	—	—	—			
Hanover	.	.	.	43,511.09	39,226.29	—	—	—	4,284.80	—	7,481.08	7,481.08	—	—	—	—			
Lenox	.	.	.	11,452.67	11,452.67	—	—	—	—	—	480.31	480.31	—	—	—	—			
Norton	.	.	.	7,698.05	6,615.94	—	71.96	1,010.15	—	—	7,989.37	7,238.10	—	81.46	669.81	—			
Wilbraham	.	.	.	8,704.97	8,704.97	—	—	—	—	—	10,360.69	10,360.69	—	—	—	—			
Hadley	.	.	.	2,040.79	2,040.79	—	—	—	—	—	12,872.99	2,872.99	—	—	—	—			
Kingston	.	.	.	17,930.85	15,659.81	—	—	2,190.21	80.83	—	11,094.92	9,627.49	—	—	1,386.60	80.83			
Manchester	.	.	.	61,701.84	61,382.32	\$242.00	—	1.36	76.16	—	24,938.65	24,837.33	\$4.75	—	3.84	92.73			
Rehoboth	.	.	.	33,896.54	33,896.54	—	—	—	—	—	20,775.20	20,775.20	—	—	—	—			
Bedford	.	.	.	38,208.14	38,208.14	—	—	1,408.44	—	—	23,328.73	22,934.78	—	—	2,393.95	—			
Hopkinton	.	.	.	10,905.71	10,905.71	—	—	—	—	—	6,373.79	6,331.79	—	42.00	—	—			
Acton	.	.	.	18,018.02	17,892.23	—	—	125.79	—	—	9,049.51	8,862.45	—	—	187.06	—			
Hadfield	.	.	.	14,091.17	14,091.17	—	—	—	—	—	9,492.27	9,492.27	—	—	—	—			
Hardwick	.	.	.	17,539.19	1,735.30	—	250.00	15,553.89	—	—	8,780.91	4,201.01	—	—	4,579.90	—			
Rutland	.	.	.	9,160.86	9,160.86	—	—	—	—	—	3,514.73	3,514.73	—	—	—	—			
Groton	.	.	.	20,247.61	19,764.70	—	—	482.91	—	—	18,613.72	18,039.00	—	—	574.72	—			
Shirley	.	.	.	4,118.59	3,734.76	—	.12	383.71	—	—	4,559.91	4,176.20	—	—	383.71	—			
Avon	.	.	.	5,212.25	5,212.25	—	—	—	—	—	825.47	825.47	—	—	—	—			
Ashland	.	.	.	30,638.69	30,638.69	—	—	—	—	—	25,133.80	25,133.80	—	—	—	—			
Merrimac	.	.	.	30,761.18	30,761.18	—	—	—	—	—	28,211.35	28,111.35	—	100.00	—	—			
Groveland	.	.	.	9,614.30	9,336.70	—	—	—	277.60	—	166.50	60.00	—	—	—	100.50			
Harwich	.	.	.	43,354.34	43,354.34	—	—	—	—	—	36,776.28	36,776.28	—	—	—	—			
Douglas	.	.	.	11,150.44	8,893.06	—	—	2,256.78	—	—	18,057.76	14,853.19	—	—	3,197.77	6.80			
Salisbury	.	.	.	20,066.74	19,243.37	—	—	823.37	—	—	31,331.21	30,949.13	—	—	382.08	—			
Hanson	.	.	.	101,653.00	101,471.02	—	181.98	—	—	—	9,419.52	9,282.17	—	137.35	—	—			
Southborough	.	.	.	133,786.74	132,013.11	1,205.99	283.42	284.22	—	—	72,886.13	70,994.51	1,287.89	335.49	268.24	—			
Charlton	.	.	.	11,585.35	11,275.45	—	33.93	275.97	—	—	9,002.14	8,863.72	—	30.29	108.13	—			
Sutton	.	.	.	6,441.63	6,441.52	—	—	.11	—	—	17,507.91	17,507.91	—	—	—	—			
Raynham	.	.	.	7,036.87	7,036.87	—	—	—	—	—	12,750.41	12,750.41	—	.10	—	—			
West Boylston	.	.	.	39,364.37	39,364.37	—	—	—	—	—	36,143.22	36,103.22	—	—	—	40.00			
Millville	.	.	.	5,037.83	5,037.83	—	—	—	—	—	14,079.50	14,079.50	—	—	—	—			
Westwood	.	.	.	26,040.78	26,040.78	—	—	—	—	—	25,188.77	25,188.77	—	—	—	—			
Ashburnham	.	.	.	14,537.43	14,357.43	—	—	—	—	—	6,081.53	6,081.53	—	—	—	—			
Hull	.	.	.	150,844.18	144,292.38	—	37.64	—	6,514.16	—	49,688.65	44,319.90	—	42.69	—	5,395.97			
Hamilton	.	.	.	7,935.89	7,798.58	—	—	21.79	115.52	—	58,077.60	58,540.29	—	—	21.79	115.52			

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1931					CASH AT END OF 1931						
	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Invest- ment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Upton	\$14,565.98	\$14,565.98	—	—	—	—	\$7,315.91	\$7,315.91	—	—	—	—
Northborough	27,476.83	26,961.36	—	—	\$515.47	—	27,418.27	26,060.13	—	—	\$1,358.14	—
North Reading	10,237.63	10,237.63	—	—	—	—	4,229.96	4,229.96	—	—	—	\$52.53
Chatham	24,254.64	24,254.64	—	—	—	—	23,676.33	23,623.80	—	—	—	—
Westminster	14,089.43	14,089.43	—	—	—	—	424.82	424.82	—	—	—	—
Lunenburg	10,315.74	9,996.37	—	—	—	\$319.37	15,366.42	15,035.76	—	—	—	330.66
Williamsburg	16,194.31	15,548.55	—	—	645.76	—	17,575.63	17,222.16	—	—	353.47	—
Northfield	17,344.25	17,293.62	—	—	50.63	—	19,014.84	18,938.71	—	—	76.13	—
Georgetown	29,812.70	29,492.70	—	—	—	\$20.00	26,013.61	25,668.61	—	—	—	345.00
Dennis	67,180.93	67,099.05	—	—	60.08	21.80	4,931.81	4,845.93	—	\$62.01	65.08	20.80
Yarmouth	12,983.11	12,983.11	—	\$321.78	—	—	10,487.32	10,425.31	—	—	175.36	—
Sturbridge	5,479.19	4,863.60	—	506.83	108.76	—	7,238.48	7,063.12	—	—	—	—
Stockbridge	16,767.97	16,179.74	—	339.69	248.54	—	11,385.94	11,168.21	—	217.73	599.55	—
Townsend	11,969.12	8,141.04	—	2,119.97	1,708.11	—	10,687.48	7,951.19	—	2,136.74	—	—
Millis	24,215.82	24,215.82	—	—	—	—	13,500.34	13,500.34	—	—	—	—
Burlington	3,169.91	3,169.91	—	—	—	—	10,864.38	10,864.38	—	—	—	—
Middleton	16,735.84	16,384.34	—	—	—	\$51.50	20,919.35	19,402.85	—	—	1,000.00	516.50
Cheshire	3,113.11	3,113.11	—	—	—	—	4,035.35	4,035.35	—	—	—	—
Duxbury	7,237.86	7,218.91	—	—	—	18.95	9,681.78	9,590.00	—	—	—	91.78
Freetown	10,625.37	10,093.43	—	—	—	\$31.94	37,824.88	37,780.99	—	—	—	43.89
Nahant	3,813.95	3,813.95	—	—	—	—	6,764.19	6,764.19	—	—	—	—
Sheffield	12,369.32	12,341.99	—	27.33	—	—	15,451.78	15,428.77	—	23.01	—	—
Marion	40,092.11	40,092.11	—	—	—	—	37,465.15	37,465.15	—	—	—	—
Mansfield	30,856.37	30,856.37	—	—	—	—	12,095.69	12,095.69	—	—	—	—
Lynnfield	9,126.87	9,126.87	—	—	—	—	6,463.19	6,463.19	—	—	—	—
Plainville	3,353.31	3,353.31	—	—	—	—	12,319.71	12,319.71	—	—	—	—
Lakeville	14,860.17	14,860.17	—	—	—	—	13,130.23	13,130.23	—	—	—	—
West Newbury	8,468.80	8,264.13	—	—	204.67	—	9,573.46	9,337.73	—	—	235.73	—
Shelburne	13,668.60	13,668.60	—	—	—	—	13,246.36	13,246.36	—	—	—	—
Tisbury	47,481.79	47,381.79	—	100.00	—	—	41,980.23	41,980.23	—	—	—	—
Newbury	5,378.69	5,378.69	—	—	—	—	674.00	674.00	—	—	—	—
Norwell	8,202.89	8,183.32	—	19.57	—	—	11,074.24	11,053.91	—	20.33	—	—
Sterling	11,010.77	11,010.77	—	—	—	—	4,795.63	4,795.63	—	—	—	—
Mattapoisett	7,008.10	7,008.10	—	—	—	—	15,890.56	15,890.56	—	—	—	—
Buckland	26,456.62	26,456.62	—	—	—	—	17,644.57	17,644.57	—	—	—	—
Lincoln	96,428.21	33,030.64	\$2,405.41	—	60,992.16	—	55,492.41	49,795.81	\$1,297.61	—	4,398.99	—

Pembroke	39,204.94	39,119.82	—	145.12	—	—	46,332.49	—	—	145.12
Essex	14,921.01	14,803.37	117.64	—	—	—	12,450.57	—	264.91	—
Chesler	7,149.75	7,149.75	—	—	—	—	1,737.63	—	4,737.63	—
Southwick	26,914.19	25,339.19	—	1,555.00	—	—	74,891.73	—	—	—
Littleton	24,808.45	23,822.13	250.00	286.32	450.00	—	21,545.93	654.03	451.82	415.63
Sandwich	19,930.61	19,930.61	—	—	—	—	12,809.69	—	—	—
Norfolk	8,245.41	8,245.41	—	—	—	—	6,234.75	—	—	—
Colrain	28,714.30	28,714.30	—	—	—	—	23,600.77	—	—	—
Carver	33,317.16	33,316.62	.54	—	—	—	28,150.26	1.00	—	—
Tyngsborough	14,134.97	13,114.44	720.53	—	—	—	5,931.60	—	—	—
Rowley	11,523.64	11,523.64	—	—	—	—	11,630.85	—	255.22	—
Brookfield	17,818.46	17,461.13	48.45	338.88	—	—	5,622.78	—	—	—
Oak Bluffs	20,786.07	20,786.07	—	—	—	—	22,688.96	—	—	—
Clarksbury	3,790.58	3,790.58	—	—	—	—	3,571.29	—	139.33	—
Edgartown	29,108.26	29,108.26	—	—	—	—	29,504.59	4.93	—	—
Erving	32,772.69	32,463.20	—	309.49	—	—	34,144.33	—	—	323.55
West Brookfield	19,638.02	19,638.02	—	—	—	—	18,857.89	—	4.71	—
Huntington	3,448.12	2,943.44	34.29	470.39	—	—	3,800.50	35.25	110.73	—
Russell	19,589.87	19,574.87	—	—	15.00	—	27,268.14	—	—	20.00
Dover	20,913.92	20,913.92	—	—	—	—	11,937.67	—	—	—
Sudbury	24,455.92	21,934.17	771.78	1,749.97	—	—	26,838.02	549.49	263.82	—
Orleans	15,280.36	15,280.36	—	—	—	—	20,754.45	—	—	—
Lanesborough	7,652.46	7,306.16	15.38	330.92	—	—	2,796.94	1.63	91.79	—
Sunderland	9,953.46	9,890.28	63.18	—	—	—	7,106.96	10.42	—	—
Hinsdale	3,859.47	3,859.47	—	—	—	—	3,937.51	—	—	—
Stow	8,075.37	7,736.11	—	339.26	—	—	12,550.72	—	449.26	—
Podcaster	8,641.70	8,641.70	—	—	—	—	5,916.58	—	—	—
Whately	2,293.95	2,293.95	—	—	—	—	2,773.29	—	—	—
West Stockbridge	5,865.20	5,806.68	58.52	—	—	—	7,037.64	19.28	—	300.00
Berkley	905.39	905.39	—	—	—	—	78.64	—	—	—
Wentham	16,184.19	16,184.19	—	—	—	—	17,987.80	—	—	—
Mendon	4,138.25	4,138.25	—	—	—	—	4,397.76	—	—	—
Boylston	8,444.01	8,444.01	—	—	—	—	12,894.55	—	—	—
Berlin	2,946.98	2,582.75	72.29	291.94	—	—	2,974.63	—	176.78	—
Hubbardston	22,146.04	21,139.80	1.50	1,004.74	—	—	15,618.71	—	328.71	—
Harvard	25,529.42	20,499.40	1,704.82	3,125.98	—	—	38,783.51	160.50	2,125.41	—
Topsfield	22,880.83	22,880.83	—	—	—	—	18,147.79	—	—	—
Gill	3,334.57	3,334.57	—	—	—	—	4,263.40	—	—	—
Ashby	16,855.31	16,855.31	—	—	—	—	9,544.19	—	—	—
Sherborn	2,991.42	2,344.14	647.28	—	—	—	2,415.74	—	299.32	—
Southampton	4,473.48	3,388.87	—	1,084.61	—	—	14,996.07	—	1,342.98	—
East Brookfield	3,807.64	3,807.64	—	—	—	—	6,650.39	—	—	—
Conway	4,225.47	4,225.47	—	—	—	—	114.42	—	—	—
Barnardston	6,093.45	3,411.77	—	2,681.68	—	—	8,681.23	—	2,860.85	—

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1931					CASH AT END OF 1931						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Granby	\$4,041.59	\$3,530.80	—	\$315.12	\$195.67	—	\$1,382.62	\$723.41	—	\$480.23	\$178.98	—
Brimfield	4,312.85	4,312.85	—	—	—	—	6,043.72	6,043.72	—	—	—	—
New Marlborough	12,429.34	12,429.34	—	—	—	—	8,184.22	8,184.22	—	—	—	—
Ashfield	11,458.83	11,434.73	—	—	24.10	—	10,684.43	10,684.43	—	—	—	—
Wellfleet	1,817.05	699.54	—	1,117.51	—	—	2,629.90	1,851.50	—	778.40	—	—
Charlemont	13,173.11	13,173.11	—	—	—	—	12,770.93	12,770.93	—	—	—	—
Brewster	337.12	337.12	—	—	—	—	39.93	39.93	—	—	—	—
Bolton	3,417.25	3,301.21	—	—	116.04	—	851.84	749.92	—	—	101.92	—
Royalston	9,023.83	8,232.41	—	791.42	—	—	8,688.35	7,844.65	—	843.70	—	—
Halifax	10,125.23	10,125.23	—	—	—	—	8,200.93	8,200.93	—	—	—	—
Princeton	13,872.14	13,845.76	—	26.38	—	—	7,178.37	7,151.99	—	26.38	—	—
Hamden	3,619.65	3,619.65	—	—	—	—	4,088.86	4,088.86	—	—	—	—
Leverett	5,855.27	5,855.27	—	—	—	—	5,524.05	5,524.05	—	—	—	—
Granville	8,623.90	8,623.90	—	—	—	—	12,386.19	12,386.19	—	—	—	—
Becket	3,056.88	2,603.57	—	444.71	8.60	—	1,354.09	723.64	—	600.00	30.45	—
Paxton	3,872.77	3,727.77	—	60.00	—	\$85.00	3,081.93	2,992.86	—	—	—	\$89.07
Petersham	10,018.64	9,911.82	—	—	106.82	—	13,898.82	13,736.34	—	—	162.48	—
Borford	4,683.19	4,644.69	—	—	18.50	—	1,751.18	1,728.74	—	—	22.44	—
Richmond	3,133.68	3,133.68	—	—	—	—	8,478.06	8,478.06	—	—	—	—
Carlisle	8,324.24	8,247.69	—	—	57.48	19.07	16,052.50	15,949.94	—	—	83.49	19.07
Blandford	7,003.66	6,906.00	—	—	97.66	—	4,435.47	4,227.14	—	48.28	160.05	—
Eastham	9,016.92	8,916.36	—	—	100.56	—	7,606.32	7,443.08	—	—	163.24	—
Cummington	2,967.11	2,967.11	—	—	—	—	2,439.95	2,439.95	—	—	—	—
Egremont	2,060.84	2,060.84	—	—	—	—	549.25	549.25	—	—	—	—
Turo	6,584.79	6,297.60	—	285.04	2.15	—	6,746.70	6,277.68	—	331.27	137.75	—
Plympton	7,415.40	7,414.80	—	—	.60	—	9,870.23	9,869.63	—	.60	—	—
Dana	12,338.79	12,338.79	—	—	—	—	20,631.41	20,631.41	—	—	—	—
Oakham	5,126.65	5,012.22	—	—	114.43	—	5,080.15	5,081.93	—	—	4.22	—
Enfield	5,909.63	5,717.50	—	101.13	—	91.00	3,136.85	2,895.11	—	158.27	83.47	—
Worthington	8,335.78	8,325.18	—	—	10.60	—	8,963.92	8,954.37	—	—	9.35	—
Pelham	630.22	630.22	—	—	—	—	5,148.92	5,148.92	—	—	—	—
Chesterfield	16,766.83	16,231.50	—	34.08	501.25	—	18,444.85	18,419.89	—	—	24.96	—
New Salem	19,487.43	19,487.43	—	—	—	—	19,412.43	19,412.43	—	—	—	—
Sandsfield	1,090.76	1,090.76	—	—	—	—	2,030.41	2,030.41	—	—	—	—
New Braintree	1,941.68	1,844.74	—	96.94	—	—	1,371.11	1,111.17	—	259.94	—	—
Windsor	7,739.54	7,692.69	—	46.85	—	—	7,808.98	7,783.93	—	25.05	—	—

Dunstable	1,669.55	—	19.33	1,650.22	6,240.05	5,779.16	68.50	392.39
Westhampton	7,225.48	7,013.93	—	211.55	8,490.80	8,274.95	—	215.85
Otis	7,242.64	7,242.64	—	—	4,395.87	4,395.87	—	—
Warwick	6,156.93	6,147.36	—	9.57	5,709.41	5,599.13	100.00	10.28
Hancock	3,882.37	3,882.37	—	—	1,152.91	1,152.91	—	—
Maabree	12,901.44	12,901.44	—	—	5,496.08	5,496.08	—	—
Wales	3,409.62	3,389.86	—	—	4,588.90	4,588.90	—	—
Phillipston	3,421.47	3,327.80	—	93.67	2,368.23	2,314.58	—	53.65
Wendell	12,562.40	12,456.15	\$106.25	—	9,189.22	9,189.22	—	—
Heath	5,229.45	5,229.45	—	—	7,005.19	7,005.19	—	—
Monterey	11,680.97	11,680.97	—	—	4,771.62	4,771.62	—	—
Hawley	2,345.33	2,345.33	—	—	1,029.49	1,029.49	—	—
Barbrough	1,797.63	1,697.63	—	100.00	276.47	276.47	—	—
Florida	11,694.97	11,694.97	—	—	9,881.69	9,881.69	—	—
Savoy	155.61	155.61	—	—	1,496.06	1,496.06	—	—
Plainfield	6,105.38	6,105.38	—	—	2,771.83	2,771.83	—	—
Rowe	5,778.64	5,778.64	—	—	5,972.24	5,972.24	—	—
West Tisbury	9,821.34	9,821.34	—	—	9,723.40	9,723.40	—	—
Leyden	516.33	516.33	—	—	175.74	175.74	—	—
Chilmark	5,157.49	5,157.49	—	—	1,023.20	1,023.20	—	—
Goshen	3,781.47	2,781.47	—	1,000.00	6,463.64	5,463.64	—	1,000.00
Tyringham	4,793.90	4,793.90	—	—	4,088.81	4,088.81	—	—
Greenwich	7,801.62	7,472.43	49.82	279.67	10,346.25	10,321.27	24.98	—
Shutesbury	556.02	556.02	—	—	2,612.98	2,612.98	—	—
Washington	15,848.15	15,848.15	—	—	4,090.30	4,090.30	—	—
Monroe	3,601.26	3,626.44	34.82	—	1,475.31	1,445.49	29.82	—
Alford	2,257.51	2,257.51	—	—	602.15	602.15	—	—
Middlefield	2,106.38	2,106.38	—	—	2,399.74	2,399.74	—	—
Gay Head	934.53	857.73	76.80	—	2,082.55	1,980.70	—	101.85
Montgomery	6,911.86	6,911.86	—	—	8,449.66	8,449.66	—	—
Holland	252.97	252.97	—	—	1,161.78	1,161.78	—	—
Tolland	6,695.36	6,695.36	—	—	4,520.51	4,520.51	—	—
Gosnold	372.89	372.89	—	—	1,074.67	1,074.67	—	—
Peru	752.19	752.19	—	—	56.28	56.28	—	—
New Ashford	8,491.37	8,491.37	—	—	8,998.54	8,998.54	—	—
Mount Washington	2,974.72	2,974.72	—	—	2,642.99	2,642.99	—	—
Prescott	—	—	—	—	—	—	—	—
233 Towns	\$4,266,684.72	\$4,095,459.59	\$4,158.87	\$15,899.46	\$131,522.06	\$19,644.74	\$2,750.75	\$12,815.50
					\$3,669,726.78	\$3,580,004.30	\$60,793.04	\$13,363.19

INDEX

BY CITIES AND TOWNS

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BEVERLY	18,19	30,31	32,33	34-42	43	44
BOSTON	4,5	30,31	32,33	34-42	43	44
BROCKTON	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE	6,7	30,31	32,33	34-42	43	44
CHELSEA	14,15	30,31	32,33	34-42	43	44
CHICOPEE	14,15	30,31	32,33	34-42	43	44
EVERETT	14,15	30,31	32,33	34-42	43	44
FALL RIVER	6,7	30,31	32,33	34-42	43	44
FITCHBURG	16,17	30,31	32,33	34-42	43	44
GARDNER	22,23	30,31	32,33	34-42	43	44
GLOUCESTER	18,19	30,31	32,33	34-42	43	44
HAVERHILL	14,15	30,31	32,33	34-42	43	44
HOLYOKE	12,13	30,31	32,33	34-42	43	44
LAWRENCE	10,11	30,31	32,33	34-42	43	44
LEOMINSTER	20,21	30,31	32,33	34-42	43	44
LOWELL	8,9	30,31	32,33	34-42	43	44
LYNN	8,9	30,31	32,33	34-42	43	44
MALDEN	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH	24,25	30,31	32,33	34-42	43	44
MEDFORD	12,13	30,31	32,33	34-42	43	44
MELROSE	20,21	30,31	32,33	34-42	43	44
NEW BEDFORD	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT	24,25	30,31	32,33	34-42	43	44
NEWTON	10,11	30,31	32,33	34-42	43	44
NORTH ADAMS	20,21	30,31	32,33	34-42	43	44
NORTHAMPTON	18,19	30,31	32,33	34-42	43	44
PEABODY	22,23	30,31	32,33	34-42	43	44
PITTSFIELD	12,13	30,31	32,33	34-42	43	44
QUINCY	10,11	30,31	32,33	34-42	43	44
REVERE	18,19	30,31	32,33	34-42	43	44
SALEM	16,17	30,31	32,33	34-42	43	44
SOMERVILLE	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD	6,7	30,31	32,33	34-42	43	44
TAUNTON	16,17	30,31	32,33	34-42	43	44
WALTHAM	16,17	30,31	32,33	34-42	43	44
WESTFIELD	22,23	30,31	32,33	34-42	43	44
WOBURN	22,23	30,31	32,33	34-42	43	44
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46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76

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- TABLE I. Summary of Financial Transactions.
 TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1931.
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 TABLE IV. Debt Transactions for 1931 Classified by Character of Obligation.
 TABLE V. Sinking and Loan Fund Payments to the State — 1931.
 TABLE VI. Method of Meeting Debt Requirements from Taxation — 1931.
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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington	118, 119	129	131 (line 69)	133	134	135	139
Acton	172, 173	266	271 (line 103)	274	280	281	287
Acushnet	148, 149	266	271 (line 123)	273	280	281	286
Adams	92, 93	128	130 (line 26)	132	134	135	138
Agawam	108, 109	129	130 (line 21)	133	134	135	139
Alford	254, 255	269	—	279	280	283	291
Amesbury	94, 95	128	130 (line 44)	132	134	135	138
Amherst	116, 117	129	130 (line 60)	133	134	135	139
Andover	98, 99	128	130 (line 59)	132	134	135	138
Arlington	82, 83	128	130 (line 37)	132	134	134	138
Ashburnham	182, 183	267	271 (line 149)	275	280	281	287
Ashby	220, 221	268	271 (line 96)	277	280	282	289
Ashfield	224, 225	268	—	277	280	283	290
Ashland	174, 175	266	270 (line 18)	274	280	281	287
Athol	96, 97	128	130 (line 50)	132	134	135	138
Auburn	116, 117	129	130 (line 54)	133	134	135	139
Avon	174, 175	266	271 (line 129)	274	280	281	287
Ayer	162, 163	266	270 (line 25)	274	280	281	287
Barnstable	106, 107	129	131 (line 79)	133	134	135	139
Barre	156, 157	266	272 (line 163)	273	280	281	286
Becket	230, 231	268	—	277	280	283	290
Bedford	170, 171	266	270 (line 19)	274	280	281	287
Belchertown	160, 161	266	270 (line 48)	274	280	281	286
Bellingham	158, 159	266	271 (line 99)	273	280	281	286
Belmont	82, 83	128	130 (line 32)	132	134	134	138
Berkley	216, 217	268	271 (line 84)	277	280	282	289
Berlin	218, 219	268	—	277	280	283	289
Bernardston	222, 223	268	—	277	280	283	289
Billerica	118, 119	129	130 (line 39)	133	134	135	139
Blackstone	144, 145	266	271 (line 87)	273	280	281	286
Blandford	234, 235	268	270 (line 10)	277	280	283	290
Bolton	226, 227	268	—	277	280	283	290
Bourne	164, 165	266	271 (line 140)	274	280	281	287
Boxborough	248, 249	269	—	278	280	283	291
Boxford	232, 233	268	271 (line 127)	277	280	282	290
Boylston	218, 219	268	271 (line 83)	277	280	282	289
Braintree	86, 87	128	130 (line 11)	132	134	134	138
Brewster	226, 227	268	271 (line 141)	277	280	282	290
Bridgewater	100, 101	128	130 (line 1)	133	134	135	138
Brimfield	224, 225	268	—	277	280	283	290
Brookfield	206, 207	267	270 (line 27)	276	280	282	289
Brookline	80, 81	128	130 (line 64)	132	134	134	138
Buckland	200, 201	267	271 (line 147)	276	280	282	288
Burlington	190, 191	267	271 (line 110)	275	280	282	288
Canton	118, 119	129	131 (line 77)	133	134	135	139
Carlisle	232, 233	268	271 (line 150)	277	280	283	290
Carver	206, 207	267	—	276	280	282	289
Charlemont	226, 227	268	272 (line 166)	277	280	282	290
Charlton	178, 179	267	270 (line 42)	275	280	281	287
Chatham	184, 185	267	271 (line 89)	275	280	282	288
Chelmsford	110, 111	129	130 (line 68)	133	134	135	139
Cheshire	192, 193	267	270 (line 73)	275	280	282	288
Chester	202, 203	267	270 (line 14)	276	280	282	289
Chesterfield	238, 239	268	—	278	280	283	290
Chilmark	250, 251	269	271 (line 154)	278	280	283	291
Clarksburg	208, 209	267	271 (line 76)	276	280	282	289
Clinton	92, 93	128	131 (line 83)	132	134	135	138
Cohasset	162, 163	266	271 (line 94)	274	280	281	287
Colrain	204, 205	267	—	276	280	283	289
Concord	106, 107	129	130 (line 4)	133	134	135	139
Conway	222, 223	268	271 (line 143)	277	280	282	289
Cummington	234, 235	268	271 (line 122)	277	280	283	290
Dalton	148, 149	266	270 (line 61)	273	280	281	286
Dana	236, 237	268	—	278	280	283	290
Danvers	92, 93	128	130 (line 3)	132	134	135	138
Dartmouth	102, 103	129	130 (line 10)	133	134	135	139
Dedham	88, 89	128	130 (line 41)	132	134	134	138
Deerfield	166, 167	266	270 (line 40)	274	280	281	287
Dennis	188, 189	267	270 (line 49)	275	280	282	288
Dighton	160, 161	266	—	274	280	281	286
Douglas	176, 177	267	271 (line 107)	274	280	281	287
Dover	210, 211	268	270 (line 51)	276	280	282	289

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Lracut . . .	110, 111	129	130 (line 56)	133	134	135	139
Dudley . . .	146, 147	266	270 (line 63)	273	280	281	286
Dunstable . . .	242, 243	269	271 (line 114)	278	280	283	291
Duxbury . . .	192, 193	267	271 (line 98)	275	280	282	288
East Bridgewater . . .	154, 155	266	270 (line 57)	273	280	281	286
East Brookfield . . .	222, 223	268	271 (line 136)	277	280	282	289
Eastham . . .	234, 235	268	—	277	280	283	290
Easthampton . . .	94, 95	128	131 (line 80)	132	134	135	138
East Longmeadow . . .	158, 159	266	271 (line 79)	273	280	281	286
Easton . . .	122, 123	129	130 (line 48)	133	134	135	139
Edgartown . . .	205, 209	267	271 (line 82)	276	280	282	290
Egremont . . .	234, 235	268	—	277	280	283	290
Enfield . . .	238, 239	268	—	278	280	283	289
Erving . . .	208, 209	267	—	276	280	283	289
Essex . . .	202, 203	267	270 (line 64)	276	280	282	289
Fairhaven . . .	94, 95	128	130 (line 43)	132	134	135	138
Falmouth . . .	144, 145	266	270 (line 39)	273	280	281	286
Florida . . .	248, 249	269	—	278	280	283	291
Foxborough . . .	122, 123	129	130 (line 16)	133	134	135	139
Framingham . . .	82, 83	128	130 (line 5)	132	134	134	138
Franklin . . .	108, 109	129	130 (line 18)	133	134	135	139
Freetown . . .	192, 193	267	272 (line 157)	275	280	282	288
Gay Head . . .	256, 257	269	270 (line 30)	279	280	283	291
Georgetown . . .	188, 189	267	272 (line 169)	275	280	282	288
Gill . . .	220, 221	268	271 (line 115)	277	280	282	289
Goshen . . .	252, 253	269	271 (line 101)	278	280	283	291
Gosnold . . .	258, 259	269	—	279	280	283	291
Grafton . . .	108, 109	129	131 (line 76)	133	134	135	139
Granby . . .	224, 225	268	—	277	280	283	290
Granville . . .	230, 231	268	271 (line 131)	277	280	282	290
Great Barrington . . .	116, 117	129	131 (line 70)	133	134	135	139
Greenfield . . .	86, 87	128	130 (line 58)	132	134	134	138
Greenwich . . .	252, 253	269	—	278	280	283	291
Groton . . .	174, 175	266	270 (line 70)	274	280	281	287
Groveland . . .	176, 177	267	270 (line 59)	274	280	281	287
Hadley . . .	168, 169	266	271 (line 116)	274	280	281	287
Halifax . . .	228, 229	268	271 (line 105)	277	280	282	290
Hamilton . . .	182, 183	267	270 (line 52)	275	280	282	287
Hampden . . .	228, 229	268	271 (line 109)	277	280	283	290
Hancock . . .	244, 245	269	—	278	280	283	291
Hanover . . .	166, 167	266	270 (line 1)	274	280	281	287
Hanson . . .	178, 179	267	270 (line 16)	275	280	281	287
Hardwick . . .	172, 173	266	—	274	280	283	287
Harvard . . .	218, 219	268	—	277	280	283	289
Harwich . . .	176, 177	267	—	274	280	283	287
Hatfield . . .	172, 173	266	270 (line 58)	274	280	281	287
Hawley . . .	246, 247	269	271 (line 135)	278	280	283	291
Heath . . .	246, 247	269	—	278	280	283	291
Hingham . . .	112, 113	129	130 (line 66)	133	134	135	139
Hinsdale . . .	214, 215	268	271 (line 137)	276	280	282	289
Holbrook . . .	156, 157	266	270 (line 35)	273	280	281	286
Holden . . .	152, 153	266	270 (line 11)	273	280	281	286
Holland . . .	256, 257	269	—	279	280	283	291
Holliston . . .	166, 167	266	270 (line 47)	274	280	281	287
Hopedale . . .	162, 163	266	270 (line 43)	274	280	281	287
Hopkinton . . .	170, 171	266	270 (line 21)	274	280	281	287
Hubbardston . . .	218, 219	268	—	277	280	283	289
Hudson . . .	102, 103	129	130 (line 2)	133	134	135	139
Hull . . .	182, 183	267	271 (line 86)	275	280	282	287
Huntington . . .	210, 211	268	270 (line 69)	276	280	282	289
Ipswich . . .	120, 121	129	130 (line 30)	133	134	135	139
Kingston . . .	168, 169	266	271 (line 108)	274	280	281	287
Lakeville . . .	196, 197	267	—	275	280	283	288
Lancaster . . .	164, 165	266	271 (line 148)	274	280	281	287
Lanesborough . . .	212, 213	268	271 (line 144)	276	280	282	289
Lee . . .	150, 151	266	271 (line 134)	273	280	281	286
Leicester . . .	146, 147	266	271 (line 145)	273	280	281	286
Lenox . . .	166, 167	266	272 (line 160)	274	280	281	287
Leverett . . .	230, 231	268	—	277	280	283	290
Lexington . . .	100, 101	128	130 (line 14)	132	134	135	138
Leyden . . .	250, 251	269	270 (line 66)	278	280	283	291
Lincoln . . .	200, 201	267	272 (line 159)	276	280	282	288
Littleton . . .	204, 205	267	270 (line 68)	276	280	282	289
Longmeadow . . .	146, 147	266	270 (line 24)	273	280	281	286
Ludlow . . .	100, 101	128	130 (line 49)	133	134	135	138
Lunenburg . . .	186, 187	267	271 (line 92)	275	280	282	288
Lynnfield . . .	196, 197	267	271 (line 120)	275	280	282	288
Manchester . . .	170, 171	266	271 (line 85)	274	280	281	287
Mansfield . . .	114, 115	129	130 (line 51)	133	134	135	139
Marblehead . . .	102, 103	129	130 (line 20)	133	134	135	139
Marion . . .	194, 195	267	271 (line 104)	275	280	282	288

Tabular Index: For Towns—Continued.

Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . .	194, 195	267	270 (line 4)	275	280	282	288
Mashpee . . .	244, 245	269	271 (line 146)	278	280	283	291
Mattapoisett . .	200, 201	267	270 (line 67)	276	280	282	288
Maynard . . .	108, 109	129	130 (line 13)	133	134	135	139
Medfield . . .	148, 149	266	270 (line 3)	273	280	281	286
Medway . . .	160, 161	266	270 (line 22)	274	280	281	286
Mendon . . .	216, 217	268	—	277	280	283	289
Merrimac . . .	176, 177	267	271 (line 121)	274	280	281	287
Methuen . . .	84, 85	128	130 (line 17)	132	134	134	138
Middleborough .	102, 103	129	130 (line 61)	133	134	135	139
Middlefield . . .	254, 255	269	—	279	280	283	291
Middleton . . .	192, 193	267	271 (line 138)	275	280	282	288
Millford . . .	88, 89	128	131 (line 78)	132	134	134	138
Millbury . . .	110, 111	129	131 (line 73)	133	134	135	139
Millis . . .	190, 191	267	270 (line 17)	275	280	282	288
Millville . . .	180, 181	267	271 (line 77)	275	280	281	287
Milton . . .	86, 87	128	130 (line 33)	132	134	134	138
Monroe . . .	254, 255	269	—	279	280	283	291
Monson . . .	144, 145	266	270 (line 32)	273	280	281	286
Montague . . .	104, 105	129	130 (line 57)	133	134	135	139
Monterey . . .	246, 247	269	271 (line 102)	278	280	283	291
Montgomery . .	256, 257	269	—	279	280	283	291
Mount Washington	258, 259	269	—	279	280	283	291
Nahant . . .	194, 195	267	270 (line 44)	275	280	282	288
Nantucket . . .	154, 155	266	270 (line 28)	273	280	281	286
Natick . . .	90, 91	128	130 (line 35)	132	134	134	138
Needham . . .	96, 97	128	130 (line 7)	132	134	135	138
New Ashford . .	258, 259	269	—	279	280	283	291
New Braintree . .	240, 241	268	—	278	280	283	290
Newbury . . .	198, 199	267	271 (line 133)	276	280	282	288
New Marlborough	224, 225	268	—	277	280	283	290
New Salem . .	240, 241	268	—	278	280	283	290
Norfolk . . .	204, 205	267	272 (line 161)	276	280	282	289
North Andover . .	110, 111	129	130 (line 62)	133	134	135	139
North Attleborough	96, 97	128	130 (line 42)	132	134	135	138
Northborough . .	184, 185	267	270 (line 45)	275	280	282	288
Northbridge . . .	98, 99	128	130 (line 53)	132	134	135	138
North Brookfield	162, 163	266	132 (line 167)	274	280	281	287
Northfield . . .	186, 187	267	271 (line 111)	275	280	282	288
North Reading . .	184, 185	267	271 (line 75)	275	280	282	288
Norton . . .	168, 169	266	270 (line 93)	274	280	281	287
Norwell . . .	198, 199	267	271 (line 12)	276	280	282	288
Norwood . . .	88, 89	128	130 (line 12)	132	134	134	138
Oak Bluffs . . .	208, 209	267	130 (line 46)	276	280	282	289
Oakham . . .	236, 237	268	—	278	280	283	290
Orange . . .	120, 121	129	130 (line 45)	133	134	135	139
Orleans . . .	212, 213	268	—	276	280	283	289
Otis . . .	242, 243	269	272 (line 162)	278	280	283	291
Oxford . . .	150, 151	266	270 (line 53)	273	280	281	286
Palmer . . .	100, 101	128	130 (line 63)	132	134	135	138
Paxton . . .	230, 231	268	270 (line 71)	277	280	282	290
Pelham . . .	238, 239	268	272 (line 165)	278	280	283	290
Pembroke . . .	202, 203	267	270 (line 7)	276	280	283	289
Pepperell . . .	164, 165	266	271 (line 112)	274	280	281	287
Peru . . .	258, 259	269	—	279	280	283	291
Petersham . . .	232, 233	268	—	277	280	283	290
Phillipston . . .	244, 245	269	—	278	280	283	291
Plainfield . . .	248, 249	269	271 (line 118)	278	280	283	291
Plainville . . .	196, 197	267	270 (line 72)	275	280	282	288
Plymouth . . .	90, 91	128	131 (line 75)	132	134	134	138
Plympton . . .	236, 237	268	271 (line 106)	278	280	283	290
Prescott . . .	260, 261	269	—	279	280	283	291
Princeton . . .	228, 229	268	271 (line 128)	277	280	282	290
Provincetown . .	152, 153	266	270 (line 31)	273	280	281	286
Randolph . . .	112, 113	129	130 (line 38)	133	134	135	139
Raynham . . .	180, 181	267	270 (line 34)	275	280	281	287
Reading . . .	98, 99	128	130 (line 31)	132	134	135	138
Rehoboth . . .	170, 171	266	271 (line 81)	274	280	281	287
Richmond . . .	232, 233	268	271 (line 139)	277	280	283	290
Rochester . . .	214, 215	268	—	276	280	282	289
Rockland . . .	104, 105	129	130 (line 40)	133	134	135	139
Rockport . . .	154, 155	266	270 (line 20)	273	280	281	286
Rowe . . .	250, 251	269	—	278	280	283	291
Rowley . . .	206, 207	267	271 (line 95)	276	280	282	289
Royalston . . .	228, 229	268	—	277	280	283	290
Russell . . .	210, 211	268	270 (line 26)	276	280	282	289
Rutland . . .	172, 173	266	270 (line 38)	274	280	281	287
Salisbury . . .	178, 179	267	271 (line 124)	275	280	281	287
Sandiafield . . .	240, 241	268	—	278	280	283	290
Sandwich . . .	204, 205	267	270 (line 50)	276	280	282	289
Saugus . . .	88, 89	128	131 (line 74)	132	134	134	138
Savoy . . .	248, 249	269	271 (line 142)	278	280	283	291

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	160, 161	266	270 (line 8)	274	280	281	286
Seekonk	144, 145	266	270 (line 55)	273	280	281	286
Sharon	156, 157	266	270 (line 37)	273	280	281	286
Sheffield	194, 195	267	—	275	280	283	288
Shelburne	198, 199	267	—	276	280	283	288
Sherborn	220, 221	268	—	277	280	283	289
Shirley	174, 175	266	271 (line 100)	274	280	281	287
Shrewsbury	112, 113	129	130 (line 24)	133	134	135	139
Shutesbury	252, 253	269	—	278	280	283	291
Somerset	120, 121	129	130 (line 8)	133	134	135	139
Southampton	222, 223	268	270 (line 9)	277	280	283	289
Southborough	178, 179	267	270 (line 2)	275	280	281	287
Southbridge	90, 91	128	131 (line 72)	132	134	134	138
South Hadley	112, 113	129	130 (line 27)	133	134	135	139
Southwick	202, 203	267	270 (line 5)	276	280	282	289
Spencer	114, 115	129	130 (line 34)	133	134	135	139
Sterling	200, 201	267	272 (line 164)	276	280	283	288
Stockbridge	190, 191	267	271 (line 80)	275	280	282	288
Stoneham	98, 99	128	130 (line 47)	132	134	135	138
Stoughton	104, 105	129	130 (line 19)	133	134	135	139
Stow	214, 215	268	271 (line 126)	276	280	282	289
Sturbridge	188, 189	267	272 (line 156)	275	280	282	288
Sudbury	212, 213	268	270 (line 23)	276	280	282	289
Sunderland	212, 213	268	270 (line 33)	276	280	282	289
Sutton	180, 181	267	271 (line 152)	275	280	281	287
Swampscott	96, 97	128	130 (line 36)	132	134	135	138
Swansea	150, 151	266	270 (line 56)	273	280	281	286
Templeton	148, 149	266	270 (line 41)	273	280	281	286
Tewksbury	120, 121	129	131 (line 81)	133	134	135	139
Tisbury	198, 199	267	270 (line 36)	276	280	282	288
Tolland	256, 257	269	271 (line 119)	279	280	283	291
Topsfield	220, 221	268	—	277	280	283	289
Townsend	190, 191	267	271 (line 130)	275	280	283	288
Truro	236, 237	268	272 (line 158)	278	280	283	290
Tyngsborough	206, 207	267	271 (line 117)	276	280	283	289
Tyringham	252, 253	269	—	278	280	283	291
Upton	184, 185	267	—	275	280	282	288
Uxbridge	114, 115	129	131 (line 71)	133	134	135	139
Wakefield	86, 87	128	130 (line 6)	132	134	134	138
Wales	244, 245	269	—	278	280	283	291
Walpole	106, 107	129	130 (line 22)	133	134	135	139
Ware	106, 107	129	130 (line 67)	133	134	135	139
Wareham	118, 119	129	131 (line 82)	133	134	135	139
Warren	152, 153	266	270 (line 65)	273	280	281	286
Warwick	242, 243	269	270 (line 62)	278	280	283	291
Washington	254, 255	269	270 (line 60)	279	280	283	291
Watertown	82, 83	128	130 (line 25)	132	134	134	138
Wayland	164, 165	266	271 (line 97)	274	280	281	287
Webster	90, 91	128	130 (line 15)	132	134	135	138
Wellesley	94, 95	128	130 (line 23)	132	134	135	138
Wellfleet	226, 227	268	271 (line 153)	277	280	283	290
Wendell	246, 247	269	—	278	280	283	291
Wenham	216, 217	268	271 (line 125)	277	280	282	289
Westborough	114, 115	129	130 (line 65)	133	134	135	139
West Boylston	180, 181	267	271 (line 151)	275	280	281	287
West Bridgewater	158, 159	266	271 (line 90)	273	280	281	286
West Brookfield	210, 211	268	271 (line 78)	276	280	282	289
Westford	154, 155	266	270 (line 54)	273	280	281	286
Westhampton	242, 243	269	—	278	280	283	291
Westminster	186, 187	267	271 (line 155)	275	280	282	288
West Newbury	196, 197	267	—	275	280	282	288
Weston	158, 159	266	270 (line 15)	273	280	281	286
Westport	146, 147	266	271 (line 113)	273	280	281	286
West Springfield	84, 85	128	130 (line 9)	132	134	134	138
West Stockbridge	216, 217	268	271 (line 88)	277	280	282	289
West Tisbury	250, 251	269	—	278	280	283	291
Westwood	182, 183	267	—	275	280	281	287
Weymouth	84, 85	128	130 (line 52)	132	134	134	138
Whately	214, 215	268	271 (line 132)	276	280	282	289
Whitman	104, 105	129	130 (line 46)	133	134	135	139
Williambrahm	168, 169	266	270 (line 29)	274	280	281	287
Williamsburg	186, 187	267	272 (line 163)	275	280	282	288
Williamstown	152, 153	266	271 (line 91)	273	280	281	286
Wilmington	150, 151	266	270 (line 6)	273	280	281	286
Winchendon	116, 117	129	130 (line 28)	133	134	135	139
Winchester	92, 93	128	130 (line 29)	132	134	135	138
Windsor	240, 241	268	—	278	280	283	290
Winthrop	84, 85	128	130 (line 55)	132	134	134	138
Worthington	238, 239	268	—	278	280	283	290
Wrentham	156, 157	266	271 (line 74)	273	280	281	286
Yarmouth	188, 189	267	270 (line 12)	275	280	282	288

